Jany. 1.
1839
to
Dec. 3
'42

1840 - July Tare of hay cart - fork & plank — 1010 ℔
hay in Do. —— 2058
3068

Population of districts 1 & 2 — 508
Do - - 3 - 4 — 508 1016
6 other districts - Jay —— 824 1840 in may 1840

No. of Voters in Octr. Jay No. 1 — 43
" 2 - 53 . 96
" 3 . 45
" 4 - 61 . 106 . 202 .
" 5 - 85
No. 6 - 17 . 102
Hock - 7 . 24
Plain . . 8 . 25 . 49
New mill 9 . 16
West - 10 . 13 29 . 180 - 382 voters

~~1827~~ List of Stock raised on the Farm Jany. 1. 1839.

						from	
1827.	Mar. 12.	Pink	.. ¼ blood	..		Old pink	
1830	" 30.	Jenny	.. ¼ do.	..	X	Jenny	Died July 11. '40
1834	Jany. 7.	Brindle	.. ..	..	X	Brindle	Sold 1843
	Mar. 17.	Violet	.. ..	..	X	Little pink	Died Sep. 15. '40
1835.	Apr. 11.	Red heifer	⊖		X	Blossom ⊖	Sold may 4. '39
	Oct. 15.	Speckled heifer	. ½ Dur.m	Hebe	X	Pink	Sold July 26. '39
1836	May 21.	Red heifer	. do.	..	X	Blossom 1st	Dead Win
	Dec. 27.	Heifer . Red Dut.	do	.. a	X	Brindle	Sold July 11. '39
	29.	Heifer	do. . do.	Flora b	X	Pink	Sold To H. T. July 14. '42
1837.	May 9.	Red heifer	(native)	.. c.	X	Jenny	Sold July 16. '39
	Sep. 5.	Speckled Steer	½ Dur.m	H.	X	Violet	Sold feb. '41
	Oct. 2.	Do.	Do. do.	..	X	Blossom	Do. do.
1838	Apr. 11.	Heifer (Vesper)	do.	Vesper. e.		Pink . e	
	29.	Do.	" do.	..	X	Brindle	Sold May 21. '41
	June 14.	Do Jenny	.. do.	Jenny :		Jenny	
	Sep. 6.	Do. Speckled	do.	..	X	Cherry	Sold H. T. July 21. '42
	15.	Do. Juno Speckled horns down	do.	f... .		Violet	
1839.	Mar.	Steer	" Native	..	X	⊖	.. Dead.
	Apr. 21.	Heifer White	" Kellogg (Alba).	d.		Pink	
	May 8.	Do. Rose Red	do.	g. "		Brindle	
	18.	Steer red ..	H. ~~[illegible]~~		X	a.	Sold July 11. '39
	20.	Steer . speckled	- Do.		X	b.	Sold July 19. '39
	24.	Heifer - white face	Do.	Speckled	X	Hebe	Sold 1843
	29.	Steer . white	.. Do.		X	c.	Sold July 16. '39
	June 5.	Heifer Cherry Red	" Kellogg	g. h.		Jenny	
	Sept. 1.	Steer	- Hunt.m	l -	X	Violet	Sold

					from	
1840						
April 29.	Steer	.. ½ Durham Red	T.G.H.	X	Pink	Sold 1843
June 10.	Heifer	.. Do. Red	Do.		Flora	
July 9.	Steer	.. Do. White	Do.		Jenny.	
Sept. 14.	Heifer	.. Do. White	Do		Violet	
1841						
Mar. 27.	Steer	.. (speckled),	.. unknown		d. Alba	
Apr. 21.	Steer	.. roan	.. Do.		e. Vesper	
Sept. 8.	Heifer	.. Red. white behind,	T.P.H.		Flora	
1842						
Mar. 23.	Heifer	.. Roan	T.P.H.		Jenny	
May. 10.	Steer	- Red	T. Stockbridge	X	Vesper (hooked, dead)	
" 20.	Male	.. Red	T. Stock.		Pink	
June 10.	Male	.. Red & line back	T. Stock.		Alba	
July 13.	Male	.. Speckled.	unknown	X	g.	Sold Aug. 31. '42
14.	Male	.. Red	.. Do	X	f.	Sold Aug. 31. '42
Oct. 9.	Male	.. Speckled	.. Do.		h.	

1839 Estimated amount of produce from the Farm (including Rent of house &c) annually expended in the Family).

	Rent of House &c. say	..	..	200. –
off 32.50	50 bushels Rye	@ 7/6	62.50	
	200 lbs of pork ..	.. 10 lbs	20. –	
	520 . Butter ..	. 20	. 104. –	
	10 Bus. Corn ..	.. 100	. 10. –	
	60 .. potatoes ..	25	.. 15. –	
20. –	50 .. Cords wood	200	.. 100. –	
46. –	2 Horses at hay	..	150. –	
	Garden vegetables	..	15. –	
	Poultry & Eggs ..	..	12. –	
1.50	Fruit & cider &c ..	..	11.50	500.
$100.00 off				$ 700. –
for 1841 –	Estimate for 1842 say			
$600. –	Rent of House & Buildings	..	..	150. –
	Wheat & Rye say	-	30. –	
	Pork 2 hogs ..	..	30. –	
	Butter from 6 cows	..	100. –	
	Corn - -	..	5. –	
	Potatoes - -	-	15. –	
	Wood - -	-	80. –	
	Horsekeeping -	-	104. –	
	Garden - -	-	15. –	
	Poultry - Eggs - fruit &c	.	21. –	400. –
				$ 550. –

1839	Bal. on hand - 279.15			
March 15. ✓	Cash Dr to Produce ✓			
	Rec^d. of H. Thayer in feb^y. for			
	half a hog 142^lb. @ 9 cts ..		12.78	
	Do. of Jos. Lyman 11½ butter 20 cts		2.30	
	Do. of T. P. Huntington (oxen) .		1. –	16.08
"	Sundries Dr to Cash ✓			
	× Theop^s. P. Phelps			
	Term bill to Jan^y. 9. ..		16.60	
✓	Board to Do.		28. –	
	Washing Do. .. .		2.40	
	Bills for sundry books ..		5. –	
	Stevens . tailoring (in apr.) .		2.50	
			54.50	
	✓ Labor –			
mar. 6.	p^d. L. Bartlett getting Ice ..		5. –	
	✓ Farm Expense –			
	p^d. L. Porter in Jan^y.			
	100 bus. broom seed @ 30 ..	30. –		
	2 Do. herds grass (apr. 3) .	7.25	37.25	
	✓ Expense ..			
	p^d. for Charl^{tte} ~~school~~ & Board &c.	14.75		
	.. for Marianne board^g.	8.97		
	.. family expenses from Jan. 1.	17.59	41.31	138.06

1839
April 10. ✓ Expense Dr to Cash ✓
paid expenses of Journey to Boston
and for sundry bills while there.
say from Jany. 1. to this date

viz. journey down for two .	14. ..	14. 00
" Mrs P. while in Boston &c	..	46. –
" Docr. Shattuck's bill	5. –	
" Sundry medicine &c ..	5. 11	10. 11
" Mrs Slater 12 2/7 weeks board . @ @6.00	6. ..	73. 71
" Silk hdkfs 2. slippers .58 silk .75	3. 33	
" Kuhn's bill - pantaloons &c ..	10. 75	
" Ross' do - vest	6. –	
" Fields' do. Boots &c . ..	6. 75	
" Messinger's do. hat &c .	4. 75	31. 58
" D. L. Gibbens' Bill groceries &c .	8. 96	
" Alfr. A Wellington .. Do. peas .	1. 75	
" Chr. Examiner for 1839 .. .	4. –	
" " Register for Do.	2. 50	
" Col. Centinel to July 1 Do	4. –	
" Js H. Foster's bill for paper	6. 93	28. 14
" Arthur .. fare to Worcester .	2. –	
" Mackerel 3.36 – Sausages 1.50 ..	4. 86	
" Barretts . Dyeing Silk ..	1. 63	
" Blanc mange moulds 2 pr.	1. 75	
" Oranges 1.88 - Bread knife .33 .	2. 21	
" Work boxes 1.50 - wallet 1.00 - freight .75 .	3. 25	
" Pocket Book .88 - Arthur 1.00 . Wm 25 .	2. 13	17. 83

amt. carried over 221.37

1839	Amount of Expenses brot over			221.37
April 10.	Paid for 3 vapor baths		3.00	
	" Cleaning boots 3 mo. ..		3.–	
	" Mrs Cutler washing ..		2.–	
	" Sundry postages ..		2.11	
	" freight sundry times ..		1.05	
	" porterage "		.50	
	" Sundry contingencies 3 mo.		6.53	
			18.19	
	Expenses home			
	Car ticket & hack	2.25		
	Stage fare from Wor.	3.00		
	Dinner .50 – from Allen's .50	1.00	6.25	24.44
				✓ 245.81
"	✓ Cash Dr to Profit & Loss ✓			
	Rec.d for attendance at Gen.l Court			
	viz .. 98 days @ 2.00 ..		196.–	
	Travel – – –		20.–	
			216.00	
	" for Setting as Referee in the Case of Lowell & Nashua Rail Road Corporations ..		100.–	316.–
"	✗ Caroline A. Judkins Dr. to Cash ✓			
	paid for 5 shares in Bk of Brighton			
	Mar. 18. .. 500.– & premium .15,00			515.–

1839			
April 10 ✓	Cash Dr. to Mrs P's Portion ✓		
	Recd. sundry Dividends viz		
	Mass. Bank .. 8 S. @ 2½ ..	50. –	
	N. Eng. B'k .. 14 " 3 ..	42. –	
	Bos. Bank .. 46 " 3½ ..	80.50	172.50
	No. H. Bank .. 10 " 3½ ..	"	35. –
	B'k of Brighton 22 .. 4 "	88. –	
	Do. Life Estate 6 " " ..	24. –	112. –
			319.50
	Recd. of N. Eng. Ins. Off. 2. S. @ 3%		6. –
			325.50
" ✓	Cash Dr. to Sundries		
✓	Bank of Brighton ✓		
	For Five Shares sold C. A. Judkins		
	Mar. 18.	500. –	
	.. Dividend on 8 Shs. @ 4% ..	32. –	
		532. –	
✓	Profit & Loss		
	For premium on 5 Sh. sold ..	15. –	547. –
	Paid Mrs P. Divd. on 2 Sh. No. H. Bank @ 3½ ..	7. –	
	Do. on 5 Sh. B'k of Brighton for Carolina J.	20. –	
	.. Chs. Phelps .. Div. on 3 Sh. N. H. B'k @ 3½ ..	10.50	
	.. Do. on 15 Sh. B'k of Brighton @ 4 ..	60. –	
	.. Sarah 2 Sh. Do. .. Do. ..	8. –	
	.. Marianne 1 Sh. No. H. B'k . 3½ ..	3.50	
		109. –	

1839

April 11.✓ Expense Dr to Cash ✓

	Paid postage Bill to apr. 1. ..		9.12
	" Butler " mem: Book		.44
	" Gave Theophilus		3. –
	" Caroline for schooling James ..		5. –
2 26.	" Mitty Wright 16 days ..	" 5.33	
	Amo. pd. in winter ..	1.12	4.21
	" Repaid Eliza amo. of Charlotte's tuition		3. –
29.	" Pd. Doc. Bell for a pitch plaster .. .		.33
	Mrs. Enderton - making Wms. pants ..		.50
30.	Gave Mrs. P. for family		5. –
			30.60

20.✓ Cash Dr to Profit & Loss ✓

Recd. of Bonney & S. for surveying	1.00	
" Do. from Miss Kellogg Deed &c.	2.00	3. –

26.✓ Cash Dr to Produce ✓

for 11¾ lb butter sold Miss Upham in Dec @ 20	2.35
✓ Do. " " Do.	
for 7 bushels of Corn @ 6/ .. .. ✓	7. –

✓ Labor Dr to Chas. Phelps ✓

Jan. 14¼	days @ 4/	9.50	Chores	2.50 ..	12. –	
Feb. 7¼	.. ..	4.83	..	2.50 ..	7.33	
Mar. 18	.. ..	12. –	..	2.50 ..	14.50	
Apr. 22¾	.. ..	15.17	..	2.50 ..	17.67	51.50

1839

May 1st	Expense Dr to Cash ✓		
	Paid Wright & R. for 15 lb candles @ 14½ ..		2.17
	" do. 2 lb 10 oz cheese @ 9/ " ..		32
7.	" Thayers for meat twice		3.97
	" Do. for 2 Shad		.84
	" Hillyer med. 35 – Lee mend.g boiler 25 ..		.60
8.	Gave Caroline for journey		5. –
10.	Gave Theophilus " "		1. –
	pd. Edson setting saw .. "		.25
14	Barber, 13 Doz. Porter Tar 6 – Hillyer for Water 44		.63
	" Thayers for beef – 7⅛ @ 9 - -	.64	
	" " 12¼ . 8 " "	.98	1.62
15.	" Wm Till days digging garden "		2. –
16.	" Miss Adams for 2 days		.84
21.	" ferriage to Whately		.25
	" horse baiting at Amherst the 2d ..		.25
24.	" C. Warner 4 lb pickerel @ 9d .. "		.50
25	.. Sponer .. salt fish " " "		.33
27	" Daugherty .. Lime 9d – ~~ft~~ white wash.g 1.50 "		1.63
28.	Gave William		.10
	Gave Theoph.s the 23.		3. –
30.	Thayer's 11½ veal @ 7 . .	.81	
	Do. 5½ hallibut @ 5 .	.27	
	A. Clarke 4¼ Salmon @ 15 .	.64	1.72
			27.02

1839

May 7. ✓ Farm Expense Dr to Cash ✓
pd. Judge Hinckley for 50 Morus mul. Trees 25.—

" ✓ Cash Dr to Profit & Loss ✓
Recd. of Admr. for allowing claims
on E. T. Skerry's Estate May 2d.. 9.—

" ✓ Cash Dr to Produce ✓
Recd. the 2d. of Jones for 4 bus. Corn 4.00
Do - Do. for 2 bus. oats . 1.—
Do. for 4 bus. of Corn the 3d. .. 4.—
1/4 bu. seed corn .. .37
Do. of Kellogg the 4th. for 3 bus. oats - 1.50
Do. of C. Wheeler 6th. .. 21 bus. Corn 21.—
.. Richardson .. 14 Do. . 14.— 45.87

" ✓ Cash Dr to Stock ✓
Recd. the 4th. of Aus. Smith (Sunderd.), for a Cow 32.—

20. ✓ Cash Dr to Produce ✓
Recd. of Dudley Smith for sundry
cheeses sold by him 7.63
Do. for 100 bus. Corn @ 100 .. 100.— 107.63

" Sundries Dr to Cash ✓
✓ Notes Payable .. pd. note to D. Smith 227.54
✓ Farm Expense .. Interest on above 2.79 230.33

In Northampton Bank / Apr. 1. 100.—
Deposited in April - - . 400. 500.—
- 188. - dep? May 14 - drawn - - - 100.
400.
- 188 - drawn June 15 Do - - - 100
300—
Oct. 4 - Do. - - - 100
Drawn 20th Dec - - 200 ✓

1839

May 23 ✓	M. Cadwell Dr to Produce ✓		
	for oxen ½ day in Spring	.50	
	" 1 day manning broom Corn	1. –	
	" 1 Do. Do. at his house ..	1. –	
	for a number of posts (agreed)	2. –	4.50
" ✓	Labor Dr to M. Cadwell ✓		
	for cutting 100 posts	2.00	
	part of 2 days sowing oats	.90	
	½ day planting Corn	.50	3.40
" ✓	Linus Congdon Dr to Produce ✓		
	for old balance	.58	
	Oxen 1 day drawing logs ..	1. –	
	2 bushels of potatoes th 22d	.75	2.33
" ✓	Expense ~~Catharine Cark~~ Dr to Cash ✓		
	pd. her on a/c (Began apr. 8)		1. –
" ✗	Theophilus P. Phelps Dr to Cash ✓		
	pd. Term Bill to May 1. ..	16.15	
	" Hubbard Board to Do. ..	28. –	
	" Ball. mend.g boots ..	1.16	
	" Laundress - washing bill	1.48	
	" Books .. Conics 62 - French 50 -	1.12	47.91

1839

May 28.✓	Farm Expense Dr to Sundries		
	✓ Thad. Smith		
	use of oxen in Mar. sledg. &c ..	2.83	
	✓ Cash		
	Pd. T. Smith balce of highway tax for 1838	3.15	5.98
"	✓ Thad. Smith Dr to Cash ✓		
	pd. him for use of oxen as above		2.83
31.✓	Cash Dr to Profit & Loss ✓		
	recd. of John Smith for a petition		1.—
"	✓ Theo. G. Huntington Dr to Produce ✓		
	oxen 1 day the 30. - - -		1.—
	✓ Labor Dr to Chas. Phelps ✓		
	22 1/2 days this mo. @ 4/ ..	15.00	
	Chores	2.50	17.50

1839		
June 1.st	Expense Dr to Cash ✓	
	pd. Col. Porter for Bridge Contract from June 1. 1839 to June 1. 1840 -	12. –
4.	pd. Thayers for Lamb. .. .	.50
	Hillyers, blister salve &c ..	.10
6.	Tuition - Charl.tte & Susan ½ term ..	3.25
	Hodge .. repairing pump box &c.	.35
12.	ferriage to Whateley & home ..	.25
14.	pd. Ex.rs of Doc. Brown for a carpet 5,00 Wash st.d & tub 4,50 also for a large wash tub .60	10.10
15.	pd. Wright & R. cheese .55 - herrings 15 .	.70
	" Hillyer - Bottle of Day & martin	.38
16.	.. 2 ferriages, to Whateley . .	.25
20.	.. Cotton Smith for 2 Shad ..	.50
22.	.. Miss Kellogg - for Charlotte's bonnet	.67
	. Marianne - tooth brush ..	.17
24.	A. A. Wellington's bill 50.a fish @ 7½	3.75
	Ed. Smith freight &c. 50 - bundle .12 ..	.62
	Do. for freight of box of butter omitted .	.25
"	~~Oliver Smith for lime 1 bushel~~ -	. –
	~~Doct. Porter for 2.a lime~~ - -	. –
26.	Rice 16 - Soap 6 - Elixir 6 - pod 2 ..	.30
27.	.. P. Stevens making W.m's coat ..	1.75
29.	.. Spooner - powder 6 - shot 13 . ..	.19
	.. J. D. Ward - postage in full .	6.47
		42.55

1839

June 6.✓ Cash Dr to Profit & Loss ✓
Rec.d of Dr. Porter for measuring
land in april .. .. 1. —

✓ Farm Expense
" ~~Repairs~~ Dr to Cash ✓
p.d Wm. P. Thurston, for painting
& papering Setting Room viz
9 Rolls paper @ 30 .. 2.70
2/3 " border @ 50 .. 1.17
17½ " paint @ 15 .. 2.43
2 qts oil - " 125 .. .63
3 days . " 175 .. 5.25 12.38

(Borrowed of Charles - $ 15.
Do. the 12. .. .. 10. - } 25. -
Repaid the 15th.)

✓ Expense Dr to Cash ✓
13. ~~Catharine Card~~ Dr To ~~Sunds~~

Dudley Smith (for ~~Catharine~~
~~Shoes 1.25 - hose 37 . . 1.62~~
Cash } 8.63
p.d her in full 9 weeks . 8.63 ~~10.25~~

14.✓ Sylv. Dickinson Dr to Produce ✓
for a calf Skin 8¾ lb. @ 10 . .88

1839			
June 14✓.	Cash Dr to Profit & Loss ✓		
	of Geo. Lyman - running road .		1. 00
" ✓	Cash Dr to Produce ✓		
	for 1 bus. potatoes ..	.42	.42
20✓.	Leon^{d}. Bartlett Dr to Produce ✓		
	for 2 bushels potatoes @ 3/ ..		1. —
" ✓	Expense ~~Cath^{n}. Cast~~ . Dr to Cash ✓		
	p^{d}. for altering bonnet for her ..		.25
21.	✓ Farm Expense ~~Repairs~~ Dr to Alonzo Church ✓		
	for 44 feet of boards @ 30, -	1.32	
	2 doz. screws . .	.17	
	1¼ days @ 1.50 - for oven door &c -	1.87	3. 36
24✓.	Farm Expense Dr to Cash ✓		
	p^{d}. Oliver Smith - 1 bus. Lime .	.80	
	Dor. Potter - 2^{a}. glue .. .	.40	
26.	.. Mr. Potter - whitewash^{g}. fence	2. —	3. 20
27✓.	Linus Congdon Dr to Produce ✓		
	1½ bus. of potatoes @ 2/3 ..		.56

1839			
June 27. ✓	Cash Dr to Mrs P's Portion ✓ for a further Dividend of one Dollar on a Share ~~sc~~ in the Bos. Mar. Ins. Co. recd from Wm Parsons		10. —
	✓ Farm Expense		
29.	~~Repairs~~ Dr to Israel Scott ✓		
	for 282 feet boards @ 13	3.67	
	12 feet plank .. 17	20	3.87
" ✓	Labor Dr to Chas. Phelps ✓		
	15 3/4 days this mo. @ 4/ ..	10.50	
	chores - . ..	2.50	13. —

1839			
July 1. ✓	Labor Dr to Elihu Cook ✓		
	1 day mowing yards & bank ..		1.25
" ✓	Labor Dr to Leon.d Bartlett ✓		
	James 1 day mowing as above ..		1.37
4. ✓	Labor Dr to M. Cadwell ✓		
	1/2 day the 2.d & 1/2 day 4.th .. "		1.—
5. ×	Theop. P. Phelps Dr to Cash ✓		
	adv.d him for Society's tax &c	3.00	
	Aug.t 27 - for french master 3.75 - pocket 1.25	5.—	8.—
8. ✓	M. Cadwell Dr to Cash ✓		
	Oxen & cart - drawing wood	.38	.38
9. ✓	Expense Dr to Stoddard & L. ✓		
	Am.t of their a/c 6 m.os ..		33.13
" ✓	Stoddard & L. Dr to Cash ✓		
	paid their bill in full ..		33.13
10. ✓	Farm Expense Dr to Cash ✓		
	p.d O. Adams raising stable floor		.75

1839

July 9. ✓	Expense Dr to Cash ✓	
	Paid J.H. Butler . N.o American for 1839 .	5. —
	" Wright & R. 4" cheese ..	.40
	" Hillyer & Co. indigo ..	.15
	" Thayers Wm Rake 25 - peas 25 ..	.50
	Gave James July 4. - -	.25
16.	" pd Asa Williams Courier till Dec. next .	1. —
	Do. for Courier since last Decr. (the 6. mos)	1.12
	" A. Clarke - 4..1" Smoked beef 15 ..	.61
17.	Paid Tuition Char. & Sus. ½ term advance	3.25
22.	pd Thayers Salmon 71 - herrings 10 ..	.81
	" Wright & Rust 5½" cheese . .	.55
24.	" ferriage to Whately	.25
27.	" pd Wm for riding horse &c .	.12
29.	" Doc. Porter - Salts - - -	.15
31.	" pd Miss Clark . mak.g pants ..	.63
		14.79

1839			
July 11.✓	Cash Dr to Stock ✓		
	for a heifer & calf sold Widow E. White .		22. —
13.✓	Labor Dr to M. Cadwell ✓		
	½ day the 10th .. 1 day 13. @ 6/ ..		1.50
".✓	Labor Dr to Leon^{d} Bartlett ✓		
	1 day mowing bogs &c @ 8/3	1.38	
19.	3¾ days self - 3¾ do James is 7½ @	10.31	
20.	Self ¾ day mowing & haying	..1.02	12.71
16.✓	Cash Dr to Stock ✓		
	for a heifer & Calf sold Rob^{t}. S. Harris		24. —
19.✓	Labor Dr to Elihu Cook ✓		
	3 days mowing this week @ 7/6		3.75
".✓	Hiram Thayer Dr to Produce ✓		
	for a Calf sold him 84^{lb}. @ 7 cts		5.88
23.✓	Cash Dr to Profit & Loss ✓		
	of Jairus Congdon measuring a lot of land sold Lumbard ..		1. —
26.✓	Cash Dr to Stock ✓		
	for a heifer (Hebe) sold J^{o} W. Cook .		35. —

1839

July 27. X	Theops. P. Phelps Dr to Cash √		
	paid for fixing teeth .	1.00	
	" Spending money .	1.00	
	" Dikeman & S. for cap .. pd. nov. 5	1.50	3.50
30 √	Farm Expense Dr to Asa Williams √		
	Part of day repairing roof and hanging grindstone &c . .	.84	
	4 " 2oz sheet lead for do . .	36	1.20
"	√ Farm Expense ~~Labor~~ Dr to Elihu Cook √		
	for 1 day with Wms. as above ..		.84
"	~~Farm Expense Dr to John Smith~~		
	~~for 1/4 M. shingles @ -~~	~~Ent. Dec. 18.~~	
	~~1/4 m. do. . @ -~~	~~See Dec. 18.~~	
31 √	Labor Dr to Cash √		
	pd. Kimball holing 110 posts 4 .		4.40
"	√ Labor Dr to Chas. Phelps √		
	19 days this mo. @ 4/ ..	12.67	
	chores .. - -	2.50	15.17

1839

Aug^t 1. ✓	Cash Dr to Profit & Loss ✓		
	Rec^d. of Gardiner Kellogg for a mortgage deed & note & acknowly^t.	1.00	
8^th	Do. of Elias Hibbard - deed & ack^t.	1.00	2. —
" ✓	Labor Dr to Leon^d. Bartlett ✓		
	1 day mowing N^o. of barn "	1.37	
	1 " S^o. do - do. " "	1.38	
10.	5½ days self this week @ 8/3.	7.56	
	5½ do. James	7.56	
14	2 Do self - at oats . ..	2.75	
	2 " James do. - - .	2.75	
	½ day Henry do. .. .	.38	23.75
3. ✓	Leon^d. Bartlett Dr to. Produce ✓		
	7¾ ^u salt pork .. .. @ 15	1.16	1.16
✓ 10.	Expense ~~Catherine Carl~~ Dr to Cash ✓		
	p^d. her on acc^t - .	1.00	
17-	p^d. her do. (by Sarah) - -	3.00	4. —
" ✓	Labor - Dr to M. Cadwell ✓		
	5½ days haying .. @ 6/	5.50	
15-	3 - Do. - at oats	2.50	
20.	2 Do. - at fence & mow^g. pasture	2. -	10.-0

1839		
Augt. 9.	✓ Expense Dr to Cash ✓	
	pd. for Zinc. Rhu. 16 - magna. 17 —	.33
10.	" 6 qts berries - -	.38
12.	" Cheese & herrings . . .	.35
14.	" Mrs Wallis - Saml. Pantaloons -	.42
16.	" pd. Hillyer Pew Tax to apr. 1. "	9. —
	" 40 Corks . 20 - sponge 12 " .	.32
	Mendg. Tea pot & candlestick 25 - tins 3 -	28
	paper of Ink powder - -	10
20.	" 8 qts berries - - -	.50
21.	" Opodeldoc 20 - mustard 30 -	.50
23.	" Dinner & horse at J. Smith's -	.31
27.	" Mr. Cutter for 1½ bus. Sweet apples -	.54
	" Hillyer 1 Gal. Wine Sic. Mad. -	1. —
	" Wright & R. 20lb. Candles @ 14½ -	2.90
28.	" Arthur 25 - James 25. Commt. -	.50
31.	" L. Bartlett corn broom 6 - Sund. 19 -	.25
		17.68
"	✓ Expense Dr to ~~Produce~~ ✓	
	for 8lb. of pork in pay for 16 qts of berries	1. —

Highway tax 15-83
pd. — 9.35
also —

1839
Aug. 15✓ Labor Dr to Cash ✓
pd Waterman Bartlett for
2 days work at oats @7/. .. 2.33

17. ~~Catherine Cart Dr to D. Smith~~
~~Gloves 33 _ Ribbon 59 . . .92~~
~~Calico 50 . 3 Combs 19 . .69~~
to be entered to Expense

23✓ Hadley Dr to Profit & Loss ✓
1 day view.g roads at Upper mills . 1. —

24✓ Cash Dr to Profit & Loss ✓
Rec.d of Edw.d Smith for road petition 1. —

" ✓ Farm Expense Dr to Cash ✓
pd Edw. Smith for a grindstone 6. —

26✓ James Cook Dr to Produce ✓
1 bushel of Corn . . . 1.20

31✓ Labor Dr to Chas. Phelps ✓
17 3/4 days this mo. @ 4/ .. 11.83
shoes - - - - - 2.50 14.33

1839.

Sept. 3.✓	Cash Dr to Profit & Loss ✓		
	Rec^d of E. Baker for road petition .		1. —
" ✓	Hadley Dr to Profit & Loss ✓		
	1 day at Com^{rs} meeting on roads -		1. —
" ✓	M. Cadwell Dr to Produce ✓		
	Oxen & cart 1/3 of day drawing wood		.33
7✓	Leon^d Bartlett Dr to Produce ✓		
	for 2 bus. Oats @ ,50 " " -		1. —
10✓	Labor Dr to Leon^d Bartlett ✓		
	mowing Rowen under Bank	2.25	2.95
	11. mowing East of barn agreed -	.20	
	19. mowing bogs half a day - -	.50	
12✓	Farm Expense Dr to A. Church ✓		
	For repairs on Barn - Windows &c -		8.58
" ✓	A. Church Dr to Cash ✓		
	paid him in full - -		11.94
17✓	Farm Expense Dr to Cash ✓		
	paid Giles E. Smith for 4 pigs .		8. —

1839

Sept. 3. ✓	Expense Dr to Cash ✓		
	pd Hillyer. blister salve -	.19	
	" Parsons - shaving soap (Theop)	6	.25
4.	" Charlotte's term Bill pr term -		1.75
9.	- Cheese 45 - Peaches 40 - herrings 23 -		1.08
12.	" Leonard for 24lb of flour - - -		1. —
14.	" postage at mills 19 - port wine 31 - -		50
	" Gave Theophilus - - -		1. —
19.	" Gave a traveller - -		.38
20.	" 6lb cheese - 60 - cake 14 - oranges 12 - tin &c 8 -		.94
21.	" Leonard 24lb of flour - - -		1.10
26	. Ben - Transcpt 13 - Paul 6 - -		.19
28.	" Theopd. intd. on 8.50 for 9 mo. - -		.38
	" Gave Theopd. for his journey to Boston		5. —
30.	" Wms Cap 1.50 - Sexton clean'g pew &c. 25 -		1.75
	" Mr Ward - postage in full " "		8.12
			23.44

Sep. 9. ✓	Cash Dr to Car. A. Judkins ×		
	for com. recd. of her ..	200. —	220. —
	for interest rec. on 5 shares in april } - -	20. —	

30. ×	Car. A. Judkins Dr to Cash ✓		
	pd Cashier of Bank of Brighton for 2 shares in that Bank ..	200. —	
	pd her mother in apr. divd. ..	20. —	220. —

(premium 8% pay 16 Dolls advanced
by her mother.)

1839			
Sept. 23.✓	Labor Dr to Cash ✓		
	p.d Dunakin 2 days mowing 5/		1.67
	p.d Theop.s threshing oats 55 bu.	2.50	
	Do. for sundry jobs	2.33	4.83
			6.50
28.✓	Four Children Dr to Cash ✓		
	p.d Theop.s the balance of his share		8.50
	(Also Int. on Do. ch.d to Exp. &c, 38)		
30.✓	Labor Dr to Chas. Phelps ✓		
	20 . days this m.o @ 4/ "	13.33	
	Chores " " "	2.50	15.83

Advance Arthur for family
4.5.8,5.5.5 & 10 & 5

1839

Oct. 1. ✓ Cash Dr to Profit & Loss

Rec.d of Wm Montague - proving will - 1. —

15 ✗ Theop.s P. Phelps Dr to Cash ✓

p.d Term bill to Com.t		16.20	
G. C. Bartlett - board to Aug.st -		24. —	
washing bill .. Do. -		2. —	
Society expenses to end of 2.d year -		5. —	
End of 2.d year - -		47.20	
Books for 3.d year - Philosophy -	4. —		
Turner's Chemistry -	1.50		
Tacitus - -	.42	5.92	
pocket money -		6.88	60. —

~~16. Expense Dr to Catharine Carl~~
~~Labor from June 13. to Oct. 12~~
17 2/7 weeks @ 7/6. - - .

✓ " ~~Catharine Carl~~ Expense Dr to Cash ✓
paid her bal.ce of a/c .. . 15.75

22. ✓ Asa Williams Dr to Produce ✓
for 8 1/2 lb of salt pork @ 1/ - - 1.42

23. ✓ Cash Dr to Produce ✓
8 bus. potatoes sold march @ 2/3 3. —

1839

Oct. 31. ✓ Labor Dr to Charles Phelps ✓

21¼ days this mo. @ 4/ - 14.17

Chores do - - 2.50 | 16.67

Oct. 10. ✓ Cash Dr to Mrs P's Portion ✓

for sundry Dividends, viz

Mass. Bank 8 sh. @ 3% - - 60. -

Bos. B'k " 46 " 3% " 80.50

New. Eng.d B'k . 14 " 3 " 42. -

182.50

No. Hamp. B'k 10 " 4 - . . 40. -

Bank of Bri . 22. - " 88. -

Do. Life Estate 6 . - 24. - } 112. - | 334.50

" ✓ Cash Dr to Bank of Brighton ✓

Dividend on 8 sh. @ 4% - - 32. -

The following Dividends recd. for & paid over 383 17

to Mrs. P. on 2 sh. N. H. B'k @ 4% " " { 8. - pd.

" - 2 - B'k of Br. - - " " " { 8. - pd.

7 " B'k of Br. " " C. a. J. " 28. - pd.

C. Phelps 3 " N. H. B'k " " " " { 12. - pd.

Do. . - 17 " B'k of Br. " " " " { 68. - pd.

Sarah P. 2 " Do. " " " " 8. - pd.

Marianne P. 1 . N. H. B'k " " " " 4. - pd.

$ 136. -

1839

Nov. 2.✓	Expense Dr to Cash	✓	
	pd Wm Morton 1 week's labor -		3. —
20.	" Cotton Smith for 6 lb fish 3½ -		.22
	" Sundries - . - -		.25
23.	" Mr Davis for Rat poison		.50
	Sundries in Arthur's a/c viz		
in October	W. & R. " 10 lb Candles @ 15 - -	1.50	
	Mrs Heard - washing - - .	2. —	
	Mrs Wallace - James' vest - -	.75	
	Giles Hubbard - ~~8~~ 12 bus. Greenings "	8. —	
	O. Marsh - 1 gal. N E Rum - -	.75	13 —
	Arnold - 4 milk pans . - - .	1.50	
	Miss Clark - pants in [illegible] (J.P.P.) 75. Vest 83 - pants (C.P.P.) 75 -	2.33	
	Bottle of Claret - Amherst - -	1. —	
	Wright & R. 19 lb candles @ 14½ - .	2.75	
	Mrs E. Nash . C's gown 25 - Mr J. Nash S.'s 75 -	1. —	
	John Clarke . Saucepan - - -	.50	
	Wright & R. - peck Quinces - .	.50	9.58
23.	Sundries as per Arthur's a/c - - -		11.53
27.	Wright & R. 2 pair fowls - -		50
	" James mittens - -		.50
	" Francis's oranges 1.17 pills 50 - bacon 13 -		1.80
30.	" Theop^s - 1.00 - E. Smith fish 36 - .		1.36
			42.24

1839

Nov. 6 - Note to
R. Cook at 60 days
35.—

Nov. 7. ✓	Farm Expense Dr To Cash		
	paid Collector taxes for 1839 -		✓ 72.13
	paid Rufus Cook for a waggon valued @ . . .	45. –	
	Deduct for old chaise ..	10. –	✓ 35 –
21.	paid ' Billings of Amherst for repairing best chaise	8. –	
27.	" paid. Kellogg use of bull . .	.75	
	Do. for 2 turkies 1.09 & 50	1.59	✓ 10.34
			117.47
23. ✓	Hiram Thayer Dr to Produce ✓		
	for a hog killed (lame) .		10. –
" ✓	Farm Expense Dr To L. Bartlett ✓		
	for killing a hog the 21.	.33	
	Do. Do. Dec. / Dec. 3d -	34	
	Cutting up pork .. 5 - -	.20	.87
" ✓	Hiram Thayer Dr to Produce ✓		
	for a calf in Oct. (Violets) 98 lbs – @6 cts ..		5.88
30. ✓	Labor Dr To Cha. Phelps ✓		
	for 23½ days this mo. @ 4/ -	15.67	
	Chores .. - -	2.50	18.17

1839

Dec. 3.✓	Expense Dr to Cash	✓	
	pd. Fowle : christal rep.d watch	.88	— 88
6.	pd. O. Bonney — digging grave for C. A. J. .		1.75
14.	" Caroline for amt. paid Francis in Boston —		1.12
17.	" Erastus Smith for 15 3/4 lb fish 3 cts —		47
19.	" Wright & R. 30 lb. Candles @ 14 1/2 - -		4.35
	" Thayer's " beef 40 — fowls 35 — mutton 42.		1.17
	" " 6 lb. sausages 9 - - -		.75
	Bottle porter 33 — oysters 25. soap 15 .. -		.73
	" Livery stable for horse & sleigh ..		.25
25.	" pd. Congdon for 1 1/2 doz. eggs - -		.25
			✓ 11.72
	Lucius Crain's bill shoeing &c -	3.44	
	Thos. Spooner's " groceries ..	4.41	
	Joseph Thwing .. Do. ..	2.92	
	Noah Edson .. Sunds. ..	1.70	
	D. M. Leonard .. St. Croix Rum ..	9.33	
	Wm. Hillyer & Co. Wines-med. &c .	9.66	
	Eben. Hancock .. harness &c ..	19.09	
		50.55	
26.	Sundry expenses pd. by Arthur since Nov. 25 — per a/c on file ..	12.40	
	pd. S. D. Ward postage in full	6.79	
27.	" Mrs. Wallis mending coats ..	.63	
28.	" Wm. P.P. — C. E. P. & S. D. P. Int. mo. 63.75.81	2.19	✓ 72.56
			84.28

1839

Dec. 4. ✓	Farm Expense Dr to Elihu Cook ✓ Killing 2 hogs - - .	.50
✓	Hiram Thayer Dr to Produce ✓ for 2½ hogs . 310 - 255 - & 194 - 759 @ 6 .	45.54
6. ✓	Cash Dr to Profit & Loss ✓ Rec.d of O. Bonney for settling line between him & Dea.n Porter .. .	1.75
✓	Leon.d Bartlett Dr to Produce ✓ for Rent of 2 acres of land @ 25, . .	50. —
✓	M. Cadwell Dr to Produce ✓ for Rent of 1½ acres of land @ 25.	37.50
18 ✓	Leon.d Bartlett Dr to Produce ✓ 3 Cords of Chesnut wood 3/ - -	1.50
" ✓	Cash Dr to Leon.d Bartlett ✓ Rec.d bal.ce of his a/c - - .	13.01
" ✓	Farm Expense Dr to Cotton Smith ✓ Apr. ½ bus. lime 42 - May - 3 do plaster 1.50 ¼ m. Shingles 1.25 - ¼ Do. 1.13 Nov. 27 - 150 ft. plk hemlk @ 8$ - 1.20	
	1.50 42 1.25 1.13 1.20	5.50

1839

Dec. 19 ✓ Farm Expense Dr to T. G. Huntington ✓
for use of bull to 4 cows viz
Pink - Flora - Jenny - & Violet - 4. —
Violet to go again

" ✓ T. G. Huntington Dr to Cash ✓
paid him to bal. a/c - - - 3. —

20 ✓ Labor Dr to M. Cadwell ✓
loading grain in Augt. omitted - .16

" ✓ Cash Dr To M. Cadwell ✓
Recd the bal. of his a/c .. 26.65

" ✓ ~~Farm~~ Labor ~~Expense~~ Dr to A. D. Phelps ✓
for labor during summer - 20. —
" broom feed. potatoes &c - 5. — 25. —

21 ✓ Elihu Cook Dr to Cash ✓
pd him bal. of a/c .. . 6.34

" ✓ Cotton Smith Dr to Cash ✓
pd ~~balance of~~ his a/c 5.50

" ✓ Israel Scott Dr to Cash ✓
pd his account 3.87

1839				
Dec. 23.		Sund^s. Dr to Sylv^a. Dickinson ✓		
	✓	Theop. P. Phelps		
		for boots 5.00 – shoes 2.25.	7.25	
	✓	Expense		
		for shoes &c. for family .. anni's 1.45	21.83	29.08
„	✓	Syl. Dickinson Dr to Cash ✓		
		p^d. him bal^{ce}. of a/c	28.20	28.20
24.		Sundries Dr to Hiram Thayer ✓		
	✓	Expense		
		for meats &c. this year ..	36.36	
	✓	Notes Rec^{able}		
		his note to balance	30.94	67.30
„	✓	Expense Dr to Asa Williams ✓		
		for N.H. Courier – to July 1840 in advance		1. –
„	✓	Asa Williams Dr to Cash ✓		
		paid him balance of a/c ..		.78
25.	✓	James Cook Dr to Sundries		
	✓	Produce .. Old Iron	2.97	
	✓	Cash .. p^d. balance ..	3.36	6.33

1839			
Dec. 25✓	Farm Expense Dr to James Cook✓ for sundry Smith's work shoeing &c – this year ..		7.53
" ✓	Expense Dr to Stoddard & L. ✓ for sundries supplied family since June per a/c settled "		39.—
" ✓	Stoddard & L. Dr to Cash ✓ paid their account .. "		39.—
" ✓	Cash Dr to Lewis Congdon ✓ Rec^d. of him .. .. "		2.89
" ✓	Cash Dr to Estate of C. A. J. ✓ for Dividend rec^d. in Oct. at Bk of Br.		28.—
" ✓	Estate of C. A. J. Dr to Cash ✓		
	p^d. N. Fowle for Coffin plate ..	3.00	
	" N. Edson for Coffin	4.—	
	" O. Bonney .. digging grave ..	1.75	8.75

1839			
Dec. 27.	✓ Expense Dr to Dudley Smith ✓		
	for amt. of his a/c to July 1.	132.41	
	Do. from July 1. to this day ..	180.41	312.82
"	✓ Dudley Smith Dr to Sundries		
"	✓ Produce		
	for Rent of pew one year ..	6.–	
	Rags in Feby.	.31	
		6.31	
"	✓ Notes Payable		
	for my note to balance ..	306.51	312.82
	✓ Labor Dr to Chas. Phelps ✓		
	17¼ days this mo. @ 4/ ..	11.50	
	tending barn &c ..	2.50	14.–
"	✓ Charles Phelps Dr to Produce ✓		
	for board 365 days @ 1/ ..	60.83	
"	✓ Do. to Notes Payable		
	my note to bal.	115.34	176.17
"	✓ Expense Dr to E. E. Denniston ✓		
	for medical attendance & 43 visits & c.a.j. ..14.–		166.87
"	✓ E. E. Denniston Dr to Produce ✓		
	for 30 bus. potatoes @ 2/6 ..		12.50

1839

Dec. 27✓ Expense Dr to Warren McCray ✓
for professional attendance
since April to this day 142.31
and for C.a.J. 22.75

28✓ Expense Dr to Produce ✓
for sundries consumed in family
this year say Rent of house 200.–
Sundries from Farm say 500.– 700.–

Sundries Drs to Profit & Loss ✓
to bal.ce the accts viz
✓ Mrs P's Portion .. 670.–
✓ Bank of Brighton .. 64.– 734.–

31✓ Farm Dr to Sundries
to bal.ce the several accts viz
✓ Farm Expense 255.07
✓ Family Expense 2053.67
✓ Labor 281.24 2589.98

" Sundries Drs to Farm ✓
to bal.ce these a/cs viz
✓ Stock 113.–
✓ Produce 1137.64
✓ Profit & Loss 1089.75 2340.39

1839
Dec. 31. Amount due from me viz

On Notes Payable .. D.S. ..	306.51	
C.P. 115.34 & 28.83 ..	144.17	
	450.68	
To Doc. E. E. Denniston	154.37	
" .. W. Mc. Cray	142.31	
" .. Four Children ..	636.50	
" .. C. A. Judkins Estate ..	19.25	
" .. Farm &c to bal. ..	331.41	1734.52

Amount due to me viz

From Bank of Brighton ..	800. –	
" J. P. Phelps	499.38	
" A. D. Phelps	75. –	
" Notes Recd.	30.94	
" Town of Hadley	2. –	
" Cash on hand	327.20	1734.52

Available funds

Bank Shares	800. –
Cash	327.20
Note Thayer's ..	30.94
Hadley	2. –
say 200 bus. Corn	150. –
	1310.14

Balance of Cash - 327.20
6. — overplus

1840			
Jany. 1. ✓	Expense Dr to Cash ✓		
	Journey to Boston Dec. 30 & 31.		
	paid Mr. Shipman fare to Worcester	3.00	
	Road exps. 31 . 63 - 5 & 56	1.55	
	Car ticket 1.50 - hack 25	1.75	6.30
6.	Eaton repairing chaise lamp .	1.25	
	" View of Future State ..	.50	
15	" Hair brush 50 - Shaving do 17 .	.67	
	" Medicine, postage &c .. .	1.73	4.15
22.	" Gibbens bill fish 4. wine &c 3.12 ..		7.12
	" Pocket Book for Self ..	1.00	
	" Grapes - presents &c ..	1.05	2.05
27.	" Rodgers - board 3 weeks 12.14 & 2.88 . pay -		15.
	Vapour bath the 25th.	1.00	
	Cleaning boots 3 weeks - -	.75	
	postage - hourly - & sundrs. ..	1.04	2.79
	Car ticket to Wor. 1.50 hack 25.	1.75	
	Stage fare from Ludlow to Stock.m .	.88	
	Coffee &c on rail road	.8	2.71
	(ticket from Wor. to Wilbraham given by Mr. Jenks	1.95)	
			40.12
31-	paid Mr. Edson setting 2 sqs. glass -		.25
			40.37
✓	Cash Dr to Mrs. P.s Portion ✓		
	Recd. a Dividend from New Eng. Ins. Co. declared in Decr. last 7% -		14.00

1840

Jany.	10.✓	Doc. E. E. Denniston Dr to Cash ✓		
		paid him on a/c " "		50.–
	22.✓	Theop^s. P. Phelps Dr to Cash ✓		
		Advanced him for College Expenses		
		by Arthur 2.00 - 5,00 - & 45,00 "		52.–
Feby.	4.✓	Expense Dr to Cash ✓		
		Journey to Boston		
		fare to Ludlow - - - -	1.00	
		Porters at Worcester -	1.–	
		Depot 12 - Ticket to Bos. 1.50 -	1.62	
		Porterage at Boston -	.13	
		(Ticket on Western given	1.95)	
			3.75	
	29.	Figs 50 - oranges 50 - 1.00		
		mending - postage &c 2.15 -	3.15	
Mar.	6.	Davis' speech (subscription)	5.–	
	11.	p^d. E. T. Hastings for tea .	18.–	
	14.	Whig Subscription - -	1.–	
	18.	Wellington 1 peck split peas .	1.13	
	19.	M^rs Cutler washing in full	1.50	
	20.	Dan^l. L. Gibbons bill - .	5.54	
		Col. Centinel to July 1. 1840 -	4.–	
		Chris^n. Examiner for 1840 .	4.–	
		Chris^n. Register for 1840 -	2.50	
		Beet seed .50 - Sund^s. 2.46 .	2.96	
			52.53	

Left with Father Jany 1 - 1.00
Do Feby 4 - .60
1.60

1840

Mar. 21.	Expense Dr to Cash ✓		
	Am.t in Boston .. brot up . .		52.53
	pd Fran. Phelps for a Carpet ..	10. —	
	" 2 annuals 2,00 Tellescope .75 ..	2.75	
	" Davey's Sermons 1,00 Rollo .50 ..	1.50	
	" Annual 50 - Cuts 13 - .	.63	
23.	" Oranges 63 - papers 20 - fan 25 .. 1.08	1.08	15.96
	pd Rodgers . Marlboro. Hotel		
	6 weeks & 5 days board @ 5,00 -	33.57	
	Neal - cleaning ~~boots~~ &c .	1.75	
	hack hire to Depot - .	.25	35.57
	Journey home viz.		
	fare from Bos. to Wilbraham -	3.45	
	Depot .12 - Stage to Holyoke plan 1.	1.12	4.57
			108.63
	Sundry Bills paid by Arthur during my absence since Jany. 1. viz.		
	" Billings for ironing sleigh -	5.00	
	" N. H. Courier to Bos. 3 mo. - -	.50	
	" Anne Newton - wages in full .	6.40	
	" C. Smith making vest for Theop.s	1.50	
	" T. G. Huntington - 20¾ lb pork 7c	1.45	
	" Gave Theophilus - - -	1. —	
	" Miss Adams - making 2 gowns .	2. —	
	" Mrs Till - washing in full 6 w. .	3. —	
	" Goodale, making a waggon box .	.75	
	" Various bills for family exp.es 3 mo.	18.40	40. —
	(See Arthur's Book settled)		148.63

1840 Mar. 24.		Sundries Dr to Cash ✓		
	✓	Labor -		
		Paid Lem.l Bartlett 4 days labor getting Ice in Feb. . .	5.00	
		" Albert Hibbard . Team 1 day .	2.50	7.50
	✓	Arthur D. Phelps		
		" paid him on a/c . . .		25.-
	✓	Theop.s P. Phelps		
		Cash advanced him		5.-
				37.50
"	✓	Cash Dr to Sundries		
	✓	Notes Rec.ble		
		Rec.d on Thayers note 11.£2s. "	20.00	
	✓	Produce		
		Rec.d of E. T. Hastings 38.lb butter .20 .	7.60	27.60
"	✓	Cash Dr to Profit & Loss ✓		
		for attendance at Genl. Court		
		viz. 72 Days @ 2.00 .	144.-	
		Travel . .	20.-	
		1 day by mistake .	2.-	166.-

1840

Mar. 24. ✓	Cash Dr to M. S. Judkins Heirs ✓		
	for several sums recd. at various times from E. T. Hastings viz.		
"	Mrs. P's share of her sister Harriet's Estate on her father's decease . .		135.74
"	Mrs. P's share of her father's money .		11.49
	1st paymt. on C. K. Tilden's notes July 1839		110. –
	2d Do. Do. pd Oct. 5. 1839 . .		110. –
	3d & Last Do. .. feby 29. 1840 .		97.50
			464.73
" ✓	Heirs of M. S. Judkins Dr to Cash ✓		
	" paid for 2 Shares in Bank of Brighton in Sept. 1839. standing in Mrs. E. C. Phelps name (late Mrs. Judkins) -	200.00	
	" premium on Do. 8% (the Divd. paya. Oct. 1. being 4%) - .	16. –	
	" premium (as above) pd. on 2 shares for C. A. Judkins & by her reqd. to her mother out of ~~Apl~~. Dividend 39	16.00	
	" paid for 2 Shares in Bank of Brig. Mar. 13. 1840. ~~standing in~~ for Mrs. E. C. P.'s ~~name~~ (Certificate dated Apr. 6.)	200. –	
	premium on Do 1/2 % .	3. –	
		435.00	
	Balance paid Mrs. Phelps Apr. 20.	29.73	464.73

1840

Mar. 24. ✓	Estate of C. A. Judkins Dr to Cash ✓		
	paid for freight of a box of her things from Richmond	1.50	
	freights of Do. from Bos. to Hadly	1.25	
	Probate office for Copy of Adm.n	.25	3. –
	Paid Doc. McCray's Bill ("Apr. 16")		22.75
	Paid Doc. Denniston Bill (Apr. 20)		14. –
			39.75
29. ✓	Town of Hadley Dr to Profit & Loss ✓		
	5 Days settling Town accts	5.00	
	" Serving as overseer of Poor	5.00	
	½ Days sundries	.50	10.50
30. ✓	Cash Dr to Profit & Loss ✓		
	Recd. of Maj. Syl. Smith – for writing Indentures – for D. Huntington		1. –
" ✓	Labor Dr to Charles Phelps ✓		
	38¾ days since Jany. 1. @ 4/	25.83	
	tending barn 3 mo.	7.50	33.33

1840

April 1. ✓	Expense Acct Dr to Cash ✓		
	Gave Mr. Stockbridge for No. Hadley Socy.	5.	00
	pd. S. D. Ward . postage to this day ..	6.	76
	Do. do. for E. M. Judkins ..	1.	35
	Mrs Tell 1 day washing	.	50
7.	Barber cutting hair 13 - Soap 8 ..	.	21
	Ink 25 - ferriages sundy. 63 . -		88
8.	Mrs P. for family (butter money) -	7.	60
	pd. James for 3 bus. broom seed -	.	50
	Gave James for his journey ..	10.	—
	pd. Sarah - for Mr. lent Mrs. P. ..	1.	—
16.	Mr. Rowe - for 1 gal. maple molasses -	1.	—
18.	2 ferriages to N. Hampton . - -	.	25
	pd. Mr. Butler - No. Am. Review for 1840 .	5.	-
	Wright & Root 30lb. Candles @ 14	4.	20
	Do. for 5¼" cheese @ 11 "		57
	Gave Caroline .. for attentions to S. & M.	20.	—
	" pd. Marianne - for Mitty's paper (1839)	1.	25
20.	" Arthur 2 ferriages " " "	.	25
22.	" paid for 2 fresh shad .. .25 -	.	50
23.	. pd. O. Adams setting harrow teeth & . ,	1.	—
24.	" Gave Eliza M. Judkins (extra kindnesses in family 1839 & '40) 39	10.	—
	" paid Mitty Wright 2 days wash'g & soap -		67
30.	" pd. for 4 qts peas 38 - ferriages 25 . -	.	63
		79.	12

66.32

1840

April 11. ✓ Notes Payable Dr to Cash ✓
pd. Dudley Smith my note
of Decr. in part .. - .. 130. —

13. ✓ Farm Expense Dr to Cash ✓
paid Horace Russell for
8 bus. seed wheat Italian @ 9/ .. 12. —

16. ✓ Doc. Wm. McCray Dr to Cash ✓
pd. his a/c to Dec. 27. '39 .. .. 142.31

" ✓ Cash Dr to Profit & Loss ✓
Recd. of Jason Stockbridge for writing
Mrs. P. M.s will .. .. .. 2. —

" ✓ Cash Dr to Mrs. P.s Portion ✓
Recd. Dividend on 7 shares in Suffk.
Ins. Compy. .. original par value 233.33
Reduced by mismanagemt. +25/100 - 58.33
Par value now is 25$ the share . 175.00
Dividend on 7 shs. @ 4% is .. .. 7. —

20. ✓ Cash Dr to Profit & Loss ✓
Recd. of Saml. Kellogg - measg. land .. 1. —

✓ Farm Expense Dr to Cash ✓
pd. J. Clarke 60th. No. clover seed @ 18. 10.80

18th. Deposited in No. H. Bank . . 150.00 . drawn out

1840

April 10. ✓ Cash Dr to Mrs. P.s Portion ✓

Rec.d from Wm. Parsons & from the Bank of Brighton &c. Dividends

Mass. Bank	8 Sh.	@ 2½ %	..	50. –	
Bos. Bank	46 ..	3½	..	80.50	
N. Eng. B'k	14 ..	3	.. ..	42. –	
				172.50	
Bank of Brig.n	22 ..	4 % 88..			
Do. Life Estate	6 ..	..	24.	112. –	
N.o Hamp. B'k	. 10 ..	3½	..	35. –	319.50

.. ✓ Cash Dr to Bank of Brighton ✓

Dividend on 8 Sh.s @ 4 % 32. 00

351,50

(The following dividends rec.d for Sundry persons & paid as checked viz. for

Mrs. Phelps ..	5 Sh.s B'k of Br.n	4 %	..	20. –	Paid	apr. 20.
" "	2 .. N.o Hamp. B'k	3½	..	7. –	Paid	
Ch.s Phelps	17 .. B'k of Brigh.n	4 .	..	68. –	Paid	
" "	3 .. N.o Hamp. B'k	3½	..	10.50	Paid	
Sarah P.	2 .. B'k of Br.	.4	..	8. –	Paid	
Mariamne P.	1 .. N.o Hamp. B'k	3½	..	3.50	Paid	
E. M. Judkins	2 .. B'k of Br.	4	..	8. –	Paid	apr. 28
M. A. Judkins	2 .. Do.	.. ..	..	8. –	Paid her mother	
)

1840

April 20.✓	Cash Dr to Estate of Car. A. Judkins ✓		
	For amt. recd. of the Provident Institution for Savings in Boston by the hands of Edmd. T. Hastings 18th Inst.		33.59
	" Amt. lent her Sister Amelia in Sept. & Nov. by her mother (out of Amelia's Dividend)		7.—
	" Amt. in her mothers hands being the Dividend of Apr. 1839 being	20.00	
	Deduct amt. pd. by her mother for the premium on 2 Bk shares in Aug.	16.00	
	" Leaves bal. pd. me by her mother " "		4.—
	3 Shares in Bk. of Brighton transferred to Mrs. Phelps Mar. 13.	300.—	
	2 Shs. in Do. transf. to E. M. Judkins	200.—	
	2 Shs. in Do. transf. to M. A. Judkins	200.—	700.—
			744.59

✓Estate of Caroline A. Judkins Dr to Sundries		
✓ Cash.		
Paid Mrs. Phelps her share "	241.36	
✓ Eliza M. Judkins		
For her share of Caroline's Estate	241.37	
✓ Mary Amelia Judkins		
For her share of Caroline's Estate	241.36	724.09

1840

April 20. ✓ Eliza Maria Judkins Dr to Cash ✓

Paid her (by 2 Shares in B'k of Brighton) 200. –

(Due bill given for the bal.ce)

✓ Mary Amelia Judkins Dr to Cash ✓

Paid her (by 2 Shares in B'k of Brighton) 200. –

(Due bill given for the bal.ce)

(The other 3 Shares in the Bank of Brighton belonging to C. A. J's Estate are transferred to Mrs E. C. Phelps & paid for as follows

1. Her share of the Estate (see last page)	241.36
2. Bal.ce of M. S. J's heirs &c &c. due her .	29.73
3. Am.o of her Dividends (last page but one)	27. –
4. Cash paid by her to Balance	1.91
	$ 300.00)

(There is now standing in Mrs E. C. Phelps' name & in her own right Seven Shares in the Bank of Brighton & Two Shares in the Northampton Bank – consisting of her share of her Daughter Caroline's Estate & the balance rec.d for her on the final settlement of her Castine property – The par value of said Nine Shares being Nine Hundred Dollars – $ 900.00)

1840

April 24.	✓ Cash Dr to Produce ✓	
	Recd. of Dwight Marsh for 2 bus. blk. potatoes	.84
	✓ Farm Expense Dr to Cash ✓	
	paid Orrin Russell repg. roller . .	.50
30.	✓ Cash Dr to Profit & Loss ✓	
	Recd. of Danl. Stockwell, measuring land	50
"	✓ Farm Expense Dr to L. D. Bartlett ✓	
	for skinning a cow - .	.67
"	✓ Syl. Dickinson Dr to Produce ✓	
	for a hide 55.lb @ 5½cts . .	3.02
	✓ Labor Dr to Chas. Phelps ✓	
	for 23 days this mo. @ 4/ .. 15.33	
	Chores do . .. 2.67	18. –

27 B. O. Speed - 3.00
May 13 do - 2.00

1840

May 8.✓	Expense Dr to Cash ✓		
	Gave Susan for journey to Boston	10.00	
	" Caroline & Susan fare to Patt's bridge	2.00	12.00
	Paid Mrs Till washing (the 7th) ..		.50
	ferriage & Sund.s omitted ..		.25
13.	Paid Wm Till digging garden - .		1.75
	" Expense to Greenfield convention &c.		.40
16.	" Mrs P. for ferriage		.25
17.	" Arthur ferriage 12½ Dr James 12½ -		.25
18.	" Paid Mrs Howard washing twice ..		1.08
20.	" ferriage to Ordination - -		.25
21.	Paid Mr Barton. soap tub & cooping .		2.84
22.	" Gave Charlotte for a picture ..		.50
24.	" Sund.s Mrs P. 50 - Theop.s 25. - .		.75
27.	" Thad.s Smith for a shad		.25
28.	" Docr Porter. sulphur 6 - snuff 7 - -		.13
31.	" ferriage 28th 25 . Do to day 25 - Sund.s 10 -		.60
			21.80

✓Labor Dr to Chas Phelps ✓		
for 19¼ days this mo. @ 4/ ..	12.83	
Chores do ..	2.67	15.50

Date	Entry		Amount
1840			
May 14. ✓	Cash Dr to Produce	✓	
	for 1 bus. seed corn sold G. Kellogg .		1. —
16. ✓	Hiram Thayer Dr to Produce	✓	
	for 24lb. tallow @ 11 cts		2.64
" ✓	Leond. Bartlett Dr to Produce	✓	
	for 4 bus. potatoes @ 2/6 - -		1.67
" ✓	M. Cadwell Dr to Produce	✓	
	for 4 bus. potatoes @ 2/3 ..		1.50
" ✓	Cash Dr to Produce	✓	
	for 2 bus. potatoes sold D. Marsh 2/6.		.84
" ✓	Stock Dr to Cash	✓	
	Paid Saml Seymour for a yoke of oxen said to be 6 years old ..		110. —
" ✓	Cash Dr to Chas. Phelps	✓	
	Borrowed of him		110. —
22. ✓	Cash Dr to Profit & Loss	✓	
	Recd. of Mr. Jones measg. house lot .		1. —
✓	Farm Expense Dr to Cash	✓	
	pd. Maj. Smith 3 bus. plaster .		1.32

1840

June 2. ✓	Expense Dr to Cash ✓		
	Paid E. Smith Jr. for 2 shad		.50
4.	Gave Charlotte 50 - & ferriage 25 ..		.75
5.	.. Arthur ferriage to N. H. .. .		.25
8.	.. Mrs. Howard washing to 4th. - -		1. -
	.. ferriage to N. H. - - -	.25	
	Dinner 31 - barber - 12 ..	.43	- .68
	Pd. Mrs. Wallis - for James 75 - William 1.50 . .		2.25
	.. Miss Cook - for Charlotte - -		1.42
10.	.. Mrs. Wallis mendg. Thos. pants -		.20
	Doc. Porter pail 33 - Teapot 13. ..		.46
12.	.. ferriage to Whately - - -		.25
13.	.. Albt. Hibbard for 2 shad - -		.40
14.	.. Ferriage to No. Hampton - -		.25
15.	- Gave Charlotte for ½ term - -		2. -
	.. Mrs. Heard washing to this day inclusive		1. -
	Mrs. P. for family - . .		2. -
"	Journey to Boston - 2 fares - .	7.60	13.41
	hack & sundries -	.55	
		8.15	
16.	U. S. Hotel 1.25 . Porter's in Wor. 2.75 -	4. -	
18.	fare to Wor. & back to Bos. - -	3. -	
	Monthly miscellany for 1840 .	3. -	
	fares to Cambridge & back .	.88	
20.	Cherries 1.00 - strawbs. 50 - pins 34 .	1.84	
"	Sundrs. 1.68 - hack hire 50 . .	2.18	
22.	Journey home 5.60 - 2.00 - & .10	7.70	30.75
			44.16

on hand 215
36.13

1840

June 3.✓	John Osborn Dr to Produce ✓		
	for 1 bus. white potatoes ..	.50	
	1 & 6 qts black do. ..	.30	1.—
8.✓	Hadley Dr to Profit & Loss ✓		
	for 1 day on Town Hall Comm.ee at N.H.		1.—
11.✓	Theop.s P. Phelps Dr to Cash ✓		
	pd. Term Bill to may - -	16.55	
	" Lefavour - Bill for board to may	18.83	
	" Kellogg - Horse 5.00 mend.g .50	5.50	
	" Penknife 1.25 brush 31 -	1.56	
	" Washing 1.08 - Books 1.00	2.08	
	" Pocket money - - -	1.03	
		45.55	
	Cash apr. 27th - 3.00 - Do. may 13th 2.00	5.00	50.55
24.✓	Expense Dr to Cash ✓		
	pd. Doc. Porter for Susan's tuition		
	1/2 term from this day -	1.50	
26.	" ferriage to Hatfield (Theop.)	25	
29.	" pd. Mrs Howard washing in full	1.00	
30.	pd. S.D. Ward postage 3 mo. -	6.03	
	for E.M. Judkins do.	1.78	10.56

1840

June 19. ✓	Cash Dr to Mrs P's Portion ✓	
	Dividend recd. at New England Insurance office 3% on 2 shares	6.00
" ✓	Cash Dr to Produce ✓	
	for 30 bus. Corn sold mill Compy. @ 4/6.	22.50
24. ✓	Labor Dr to Leond. Bartlett ✓	
	for 2 days mowg. under the bank 1 day boys 29th. 2 half days yards is 4 days @ 6/- - -	4. —
29. ✓	Labor Dr to Thos. D. Hurd ✓	
	1 day mowing boys @ 6/ . .	1. —
" ✓	Leond. Bartlett Dr to Produce ✓	
	for 2 qts of vinegar -	.12
" ✓	Thos. D. Hurd .. Dr to Produce ✓	
	for 1 bushel of potatoes - -	.42
30. ✓	Labor Dr to Chas. Phelps ✓	
	22¼ days this mo. @ 4/ .. 14.83 Chores do. 2.50	17.33
✓	M. Cadwell Dr. to Produce ✓	
	for 1 bushel potatoes - — -	.33

1840

July 2.✓	Expense Dr to Cash ✓		
	Gave Chas. Gleason : -	.50	
4.	Gave Theops. 50 - James 25 -	.75	
	Paid ferriage to N. H. the 1st .	.25	1.50
	Mrs. H. Hodge repg. mattrass -	1.13	
	Mrs. Montague makg. 2 shirts (Theop)	.67	1.80
	ferriage 13 - William 10 do. 8 - -		31
8.	Bolter - repairing umbrella .	1.00	
	Kingsley . cutting thin coat -	.50	
	Miss Smith altering bonnet (Mrs. P)	.75	
10	Mrs. Enderton . making my pants.	.58	2.83
13.	Charlotte's tuition ½ term -		1.75
	Crackers & biscuit 25 . 8 . 7 . -		.40
	Mrs. P. mendg. &c - 25. & mendg. 25 -		50
	Mrs. Howard washing to this day inclusive		1. –
24.	paid ferriage to N. H. - - .		.25
27.	" Mrs. Howard . washg. in full . -		1. –
	pd. miss Clark mendg. coat .		.12
31.	" Wyman Smith repairing roofs .		75
			12.21

1840

July 8. ✓	Theop.s P. Phelps Dr to Cash ✓		
	Paid Dickeman & S. for a cap in may .		1.50
	" Danl. Kingsley making pants .		1.25
	" Chs. Smith making coat 5.00 Shirts 1.00 .		6. –
27 –	" Paid him 5.00 – pd. Miss Clark pants & mendg. 1.33 .		6.33
			15.08
" ✓	Theop.s P. Phelps Dr to Stoddard & L. ✓		
	for sundrs. Vest &c in Jany. per bill	8.97	
	June 19 – sundrs. for coat –	13.89	
	" Do – pantaloons July 1. .	8.02	30.88
" ✓	Expense Dr to Stoddard & L. ✓		
	for sundrs. per bill since Jany 1. "		27.40
" ✓	Stoddard & L. Dr to Cash ✓		
	paid their a/c in full " "		58.28
11. ✓	Sylv.s Dickinson Dr to Produce ✓		
	for Tinney's hide 64½ @ 5½ .		3.55
15. ✓	Labor Dr to Thos. D. Hurd ✓		
	2½ days mowing below garden &c @ 6/		2.50
17. ✓	Labor Dr to Leond. Bartlett ✓		
	4½ days mowing @ 6/ .	4.50	
	3 " Do. (22) in meadow " "	3. –	7.50

1840				
July 17. ✓	Labor Dr to Elihu Cook	✓		
	2 days mowing hollow @ 6/.		2.00	
	3 Do. in meadow (22d)		3.00	5.—
18. ✓	Cash Dr to Town of Hadley	✓		
	Recd of Collector amt of my bill in April .			12.50
" ✓	Farm Expense Dr to Cash	✓		
	paid Collector Tax bill for 1840.			58.93
✓	Notes Payable Dr to Produce	✓		
	for 30 bus. Corn deld Dav. Smith in part payt of my Note @ 75 -			22.50
22d. ✓	Labor Dr to Thos D. Hurd	✓		
	2 days mowing in meadow @ 6/ .			2.—
28. ✓	Cash Dr to Profit & Loss	✓		
	Recd of Oliver Smith Esqr for altering his Will			5.—
" ✓	Labor Dr to Elihu Cook	✓		
	day reaping wheat .			1.—
" ✓	Labor Dr to Cash	✓		
	Stilman Stockwell for one day reaping wheat below garden pd Dec. 3. -			1.—

Oliver Smith
Will

1840			
July 31.	✓ Theops. P. Phelps Dr to Dudley Smith ✓		
	for flannel & Cotton in Jany. ..		4.30
"	✓ Labor Dr to Elihu Cook ✓		
	for reaping 2/3 acre wheat .	1.33	
	1 day at grain the 30th. -	1. –	2.33
"	✓ Labor Dr to M. Cadwell ✓		
	reapg. 2/3 acre wheat - .	1.33	
	2 days cut grain the 30 & 29 -	2. –	3.33
"	✓ Labor Dr to Cash ✓		
	paid Job Prince 1 day reapg. 30.	1. –	
	reapg. 2/3 acre wheat - -	1.33	2.33
"	✓ Labor Dr to Cash ✓		
	pd. Wm. Hunter for cradling		
	2.2.8 oats - 1.1.16 Rye - R.&O. 56 -		
	4..1..0 @ 3/9 - - - -		2.65
"	✓ Cash Dr to Produce ✓		
	of Hunter for - 9" pork . 90 - pota. 25 .		1.15
"	✓ Labor Dr to Chas. Phelps ✓		
	22 days this mo. @ 4/ -	14.67	
	Milking &c - - - - -	2.50	17.17

1840 Aug.st 1. ✓	Cash Dr to Profit & Loss ✓		
	Rec.d of Henry Seymour 2.d for		
	~~[illegible]~~ measuring a lot of land .	1.00	
	Do. for a deed & acknowledging	1. —	2. —
4. ✓	Labor Dr to M. Cadwell ✓		
	1 day at oats N.o of barn . .		1. —
" ✓	M. Cadwell Dr to Produce ✓		
	for 1 gal. vinegar -1/ - .		.17
6. ✓	Theop.s P. Phelps Dr to Cash ✓		
	advanced him (Society Dr)	5..00	
	24th. Do. Do.	2..—	
	Sept. 1. p.d Smith making vest 1.50 - Silesia .42	1.92	8.92
" ✓	Elihu Cook Dr to Produce ✓		
	for 5½ acres of grass as agreed .		15. —
11. ✓	Cash Dr to Produce ✓		
	Rec.d of Hunter for 10lb. salt pork		1. —
12. ✓	Cash Dr to Notes Payable ✓		
	for my note at 90 days at N. H. Bank .		250. —
" ✓	Farm Expense Dr to Cash ✓		
	Disc.t on the above note . .		3.88

1840

Augt. 2. ✓	Expense Dr to Cash ✓		
	Paid ferriage to N. H. meeting .		.25
5.	" J. Kellogg forburning sundry times		.63
11.	" Theophilus . ferriage - - .		.25
12.	" ferriage & expenses to Wmsburg .		.93
13.	" Mrs. Howard . washing to this day -		1. —
15.	" Arthur - ferriages to Wmsburg & sunds .		.51
17.	" paid for 2 watermelons 12 - 8 -		.20
19.	" ferriages 25 - Ripley's Sermon 25 -		.50
	Theop. 15 - tins 10 - Cheese 16 .		.41
21.	" Charlotte & Susan - Concert 50 - yeast 10 -		.60
22.	" Mr. Ward postage to 18th. inclusive -	2.43	
	Do. E. M. J's bill do. -	.63	3.06
	Gave Marianne . - -		2. —
24.	" pd. Mrs. Howard . 2 washings - .		1.13
25	" Theop. expense to Amherst - -		.38
31	" pd. for 13 3/4 lb cheese @ 8 . - .		1.10
			12.95

" ✓	Farm Expense Dr to Produce ✓		
	Oxen & sundry labor on the Highway at sundry times this season - in full of tax - -		
	Charles 4/5 of day 80 .80		
	Do - 2 days @ 5/ 1.67 .	2.47	15.22
	Arthur 1½ - 1.50 & 1½ 1.25 .	2.75	
Repaid 8 cts by surveyor	James . 2½ - 1.87½ & 2 . 1.33 .	3.20	
	Oxen . 5½ days @ 7/6 - .	6.88	
		15.30	

1840

Augt. 12.	✓ E. E. Denniston Dr to Cash ✓		
	paid the balce of his a/c . .		104.37
"	✓ Hadley Dr to Profit & Loss ✓		
	1 day and horse to Wmsburg		
	to view their plans for Town Hall .		2. —
20.	✓ Cash Dr to Produce ✓		
	for 7½ lb. salt pork sold Hunter .		.75
31.	✓ Labor Dr to M. Cadwell ✓		
	3 days setting fence 5/ .		2.50
"	✓ Labor Dr to Thos. D. Hurd ✓		
	2½ days setting fence 5/ .		2.08
"	✓ M. Cadwell Dr to Produce ✓		
	for 11¾ lb salt pork @ 9d . .		1.47
"	✓ Labor Dr to Chas. Phelps ✓		
	18½ days this mo. @ 4/ ..	12.33	
	milking &c. . . .	2.50	14.83
	✓ Labor Dr to Thos. D. Hurd ✓		
	for 6d extra allowed for 8 days for 2 meals } .		.67

1840

Sept. 1.	✓ Eliz.a M. Judkins Dr to Cash ✓		
	Paid her (on note) . .		15. —
"	✓ M. Ann. Judkins Dr to Cash ✓		
	Paid her (on note) . .		16.36
"	✓ Theoph.s P. Phelps Dr to Cash ✓		
	~~Paid~~ advanced him (journey &c)		35. —
4.	✓ Labor Dr to Elihu Cook ✓		
	2 days mowing rowen ~~days &~~ 6/ -		2. —
14.	✓ Cash Dr to Profit & Loss ✓		
	measuring land for J.s Cock Jr. ..		1. —
	6.12½ ± by 12.08 — ½ acre		
16.	✓ Syl. Dickinson Dr to Produce ✓		
	Hide (Violets) 69¾ @ 5 cts -		3.48
	See entry Dec. 25. for error -		
21.	✓ Farm Expense Dr to Cash ✓		
	pd. Mr. Potter repairing wash R., fire place &c.		1. —
30.	✓ Labor Dr to Chas. Phelps ✓		
	17 days this mo. @ 4/ - -	11.33	
	Chores &c - . -	2.50	13.83

1840

Sept. 1. ✓	Expense Dr to Cash ✓	
	paid ferriages 25 - postage 13 -	.38
2.	" Charlotte's Tuition half term - -	1.75
7.	" postage 11cts. loaf of bread 10 - -	.21
	" postage 3 Letters, 38 - Paul 17 "	.55
	" Mrs. Howard washing twice "	1. -
8.	" Asa Williams - Carrier to Jany. in advce.	1. -
	" ferriage To Whateley 25 - - -	.25
9.	" postage (Am.) 13 - J. Smith Lime 37 .	.50
10.	" Do - to Amelia } - - - -	.19
12.	" Do. Do. 2 letters } 25 each - -	.50
	" ferriage to N. H. - .	.25
	" Bottle ink 20. Barber soap 6 .	.26
15.	" Paid Doc. Stacey in full (Susan)	1.67
21.	" Mrs. Howard - washing twice -	1.13
22.	" Mrs. Wallis Wms. Pantaloons .	.50
	" Paul, basket 16 - Rum 17 - -	.34
23.	" Gave Theophilus - - -	.76
	" Gave Wm. for melons - -	.30
	" T. Smith - pint W. I. Rum - -	.17
24.	" ferriage 13th., 25 - Br. Toll 24th., 13 . - -	.38
29	" postage Sundry letters .81 - Lantern 6 -	.87
30.	" Newspapers & pamphlets in full -	.34
		13.30
" ✓	T. P. Phelps Dr to Stoddard & L. ✓	
	Vest 3.89 - Umb.a 1.50 - Hdkfs 1.84	7.23

1840

Sept. 19. ✓ Cash Dr to Mrs P's Portion ✓
Rec^d from W^m P. a further dividend
on Settlement of Bos. Mar. Ins. C^o
affairs .. on 10 Shares - . . 10.—

23. ✓ Theop^s P. Phelps Dr to Cash ✓
advanced him Term bill to aug^t. 16.30
" pocket money - - 2.94
(Sund^s at D. Smiths - ~~.28~~ 18.86 .38 19.24
(Do. at Stoddards' Vert .3.89 } add bal. as below × } 9. - 28.24
Umbrella 1.50
handk^fs - 1.84) - 7.23)

×
(This am^o. completes his 250$ for 3^d year
into 9 dollars p^d. him Dec^r 1. 1840 - - ~~[illegible]~~)

✓ Theop^s P. Phelps Dr to Cash ✓
advanced on 4^th. year 5. 00

" ✓ M. A. Judkins Dr to Cash ✓
paid her the balance of a/c .. 25.00
" Am^o. lent her this day .. 25.00 50.—

" ✓ Labor Dr to Elihu Cook ✓
1 day mowing meadow 6/ : 1 Day th 15.^th 6/ - 2.—

" ✓ Hiram Thayer Dr to Produce ✓
24^lb damaged tallow @ 5 .. .. 1.20

1840

Oct. 1.	Expense Dr to Cash	
	paid Aus. Jones 1 gal. N.E. Rum .	.50
2.	" gave Susan - for chickens .	.40
	" Bridge toll chaise . .	.20
5.	" Mrs Howard washing twice 1.00 peaches 13.	1.13
7.	" James 50 - Arthur 25. Chs. 25 - W&S. 25	1.25
10.	" S. L. Hinckley - Cattle Show 11 bus. apples @ 2/ -	3.67
	" Genl. Porter 9th. 3 do. - - " .	1. –
13.	" Hillyar & Co., bill in full - - -	11.21
	Do. for pew tax to Apr. 1. 1840 .	9. –
"	" Thayers a/c N.H. meats &c in full -	5.91
"	" Wright & R. 30lb. Candles 3.90 chesnuts 20 -	4.10
14.	" Doct. Porter - Charlotte's Tuition ½ term	1.75
22.	" Wright & R. Quinces 50 - chesnuts 20 .	.70
23.	" Miss Adams 4 days @ 2/6 . - -	1.67
	Do. for Susan in Sept. gown -	1. –
24.	~~Robinson butts & screws for Window shutters~~	.~~[illegible]~~
	~~John Clarke - hinges for do.~~ Entd. Nov. 2.	.~~[illegible]~~
	Mrs Howard - washing to 20th. (by Mrs R) -	1. –
26.	- Clout nails &c - Robinson 15. - Sund. 10 .	.25
29.	Medicine 44 - plaister 37. (Clark) .	.81
31	Orlando Smith 14 postages this mo. .	1.9[illegible] 91
	Bridge tolls - pd. by me half price .	86
	(Extra tolls on Reference 9 days 1.80 repaid by parties.)	48.32
	(pd. by Chas. - Arthur & others .53)	

1840

Octo. 7 & 8. ✓ Cash Dr to Mrs P's Portion ✓

for sundry Dividends, viz

Mass. B'k 8 Shs. @ 2½ % .. . . 50. –

Bos. B'k 46 .. 3½ 80.50

N.E. B'k 14 .. 3 . .. .. 42. –

172.50

No. H. B'k 10 .. 4 % .. . 40. –

23. B'k of Bright. 22 .. 4 % 88.

Do. Life Estate 6 .. .. 24. .. . 112. –

7. Surplus Div.d on finally closing the old Hamp. Bank rec.d of Austin Smith & transf.d to him all the Shares of myself & family in full on my 10 Shares @ 2.145 % } 21.45 345.95

23. ✓ Cash Dr. to Bank of Brighton ✓

Dividend on 8 Shs. @ 4 % .. .. .. 32. –

377.95

The following dividends rec.d for sund.y persons

Mrs Phelps .. 7 Shs. B'k of Bright. 4 % .. 28. –

" 2 .. No. H. Bank 4 % .. 8. –

Surplus on old Bank – 4.29 } pd. her

Chs. Phelps .. 17 .. B'k of Br. .. .. 68. –

3 .. No. H. B'k .. .. 12. –

Surplus old B'k @ 2.145 % 6.43½ } pd. him

Sar.h Phelps .. 2 .. B'k of Br. .. 4 % .. 8. – paid her.

Mar.n Phelps .. 1 .. No. H. B'k .. 4 % .. 4. –

Surplus old Bk @ 2.145 % 2.14½ } pd. her

E. M. Judkins .. 2 B'k of Br. . 4 % . 8. – pd. her

M. A. Judkins .. 2 Do. . . . 8. – Credited in her a/c

~~Deposited in No. Hamp. Bank - $200~~
~~Drawn out Dec. 7.~~

1840

Octo. 10 ✓ Cash Dr to Profit & Loss ✓
Recd. of S. G. Perkins for taking
Jos. Kellogg's & Hann. Kellogg's Depositions .. 1.50

13 ✓ Notes Payable Dr to Sundries
for bal. of Note to Dud. Smith.
✓ Produce ..
for 150 bus. Corn at 5 times d75 112.50
✓ Cash
pd. balance of note .. 41.51 154.01

" ✓ Farm Expense Dr to Cash ✓
pd. D. Smith interest on above note 9.12

26 ✓ Theops. P. Phelps Dr to Cash ✓
advanced him for Sund. $10.– 10.–

29 ✓ Thos. D. Hurd Dr to Cash ✓
paid him 7.00 & ,83 .. .. 7.83

" ✓ Labor Dr to A. D. Phelps ✓
allowed him for his serving 6 mo. - 20.–

" ✓ A. D. Phelps Dr to Cash ✓
paid him on %c - - - 10.–

Town Hall
plan

1840

Oct.o 30. ✓ Cash Dr to Profit & Loss ✓
for 9 days services as Referee.
in the Cases of Brewster vs Starkweather
called 8 days @ 5$ . . 40. –
for tolls 9 days @ 20cts - 1.80 41.80
(Expenses at Mansion House p.d by parties)
my part being 4.50

" ✓ Cash Dr to M. Amelia Judkins ✓
for am.t of her Div.d for Oct.r rec.d from Bk of Br. 8. –

31. ✓ Labor Dr to Chas. Phelps ✓
for 19½ days this m.o @ 4/ " 13.00
Chores Do - - - 2.50 15.50

" ✓ Cash Dr to Mrs P's Portion ✓
Rec.d from Wm Parsons Dividend
on 7 Sh.s in Suff. Ins. Office (25 Dol.s) @ 4% " 7. –

✓ Hadley Dr to Profit & Loss ✓
for 4 half days meet.g of Comm.ee on
Town Hall @ .50 each - 2:00
preparing report of Sub-Comm.ee - 1. -
preparing Report of Com. for Town 2. –
drafting 2 plans of ground floor - 2. – 7. –

1840

Novr. 2. ✓ Farm Expense Dr to Cash ✓

Paid Wyman Smith for making shutters for parlor windows $6.50

" Robinson, for butts & screws .60

" Clarke. for hinges for Do. .50 1.10 7.60

4. ✓ Do. Dr - pd. Gross Williams for pastur'g yoke of oxen & steers from Augt. 15. to this day - pay oxen .75 steers 50 per wk

11 weeks @ 5/7 . . . . 14.65

tolls .19 cts & William .6 . . .25 14.90

9. ✓ Do. Dr. pd. George Allen

for 4 pigs wg. 201½ @ 5 cts - 10.07

allowed for his trouble - .18 10.25

24. ✓ Do. Dr paid Mr. Thurston paint'g shutters 2. –

34.75

34.75

30. ✓ Labor Dr to Chas. Phelps ✓

21¼ days this mo. @ 4/ . . 14.17

Care of Stock &c. . . 2.50 16.67

✓ Hadley Dr to Profit & Loss ✓

14-17-& 18 - half a day each - 1.50

20th. 1 day to Williamsburg - - 2. – 3.50

Mr Thurston
Painting Shutters

1840

Novr. 3d. ✓ Expense Dr to Cash ✓

	Paid E. Parsons - for dyeing cloth at Hartfd.	1.17
	" Butler for paper .95 - mend.g tins .16 -	1.11
	" Mrs Howard - wash.g to 2d. inclusive ..	1. —
9.	" Whig expenses 1.00 - Crain bag & Iron, 18 . ..	1.18
10.	" paid D. M. Leonard's bill to this date -	5.23
11.	" Paid Jos. Barstow coopering bbls & tub -	1.10
	" Disct. on renl. of Note at N.H. Bk from 13th Inst. 90 d.	3.88
	" Hillyer Med. Rhu. &c.. Candy &c Sulphr.	.26
	" Docr. Walker - filing teeth - - .	.50
14.	" pd. Crain . for Build.g Committee -	.10
15.	" pd. D. Granger . freight of carpet bag to Caroline .	.25
16.	" Mrs Howard - washing to 16. inclusive -	1. —
17.	" fixing shutter fastenings 19 - screws 4 -	.23
	" Warner - horse keeping - -	.25
19.	" pd. Mrs Wallis - Jas. 4/ - Wm. 6/. . .	1.67
20.	" Expenses to Williamsburg 25 - 19 .	.44
23.	" Yeast, 5 & Sund.s .10 - tin dipper 17 ..	.32
24.	" Dud. Smith for Children's dinners &c 66 @ 6	3.96
	Do. for a turkey 7 lb .70 - Lemons .19	.89
	Dikeman, James' Cap 1.75 - Oysters .50 ..	2.25
"	Mrs Howard - one weeks washing in full .	.50
30.	pd. Orland Smith - 6 letter postages this mo.	.90
	" Bridge tolls - (by others, 65) myself -	1.25
		29.44

29.44

1840

Decr 5. ✓ Expense Dr to Cash ✓

	Pd Mitty Wrights 1 day at dressing hogs		.38
7.	" Butter - 2 papers ink powder -		.20
8	" Wm P. Thurston paintg No Room	6. –	.58
	Do. papering the room -	2. –	–
	Ent. To Room Expense		
10.	" Pd Thayer's for 3¾ cheese -	.38.	
	" N. Fowle. cleaning Clock .	1. –	1.38
	" Mrs Howard, washing 2 weeks -		1. –
12.	" Edson - for 1 Doz. eggs - - -		.17
	" Gave Theophilus - - -		1. –
14.	" Paid Al. Hibbard - for 1 doz. brooms		2.75
	" Doc. Walker for Mrs P.s teeth -		1. –
17.	" Edson setting wood saw -		.16
18.	" paid bread cart 60 crackers		.25
19.	" paid Warner horse keeping - -		.19
23.	" Mrs Howard - 2 washings - -		1. –
	" E. Smith - 20 lb fish @ 3 - -		.60
	" Mrs Bowman knitting stockings -		.45
24.	" Pd Arthur for 2 boxes pills &c. - -		1. –
29.	" pd Mrs Howard - extra allowance -		25
.	" pd A. Williams. Courier in advce to July.		1. –
30.	" Paid Mrs Wallis. W's coat 4/ - my coat 1/ - -		.84
"	" Paid Parsons cutting hair - -		.13
31.	" P. Mrs Hodge for Charlotte - -		.83
	" Wm. Chara & Susan int. money - 63 - 75 - 81 . -		2.19
	" Mrs Montague shirts 1,83 Miss Adams .42		2.25
	O. Smith postage 72 - & 1.77 - & 1. . .		2.50
	Bridge Tolls (others 50) - - - .		1.50
			23.02

1840		
Dec. 1. ✓	Farm Expense Dr to J. & M. Marsh ✓	
	Repairing cart & waggon cart spring ..	4.17
" ✓	J. & M. Marsh Dr to Cash ✓	
	pd. them in full (Dec. 10th.) - -	4.17
5. ✓	Labor Dr to Elihu Cook ✓	
	Dressing 4 hogs 100 - extra help .25 .. biggest 310	1.25
" ✓	Leond. Bartlett Dr to Produce ✓	
	for half hog wt. 140 lb. @ 5 cts	7.00
" ✓	Cash Dr to Produce ✓	
	for 2 hogs sold Dwight Granger	
	weighing 268 & 258 — 526 lbs @ 5 cts pd. Dec. 14. 26.30	26.30
" ✓	Arthur D. Phelps Dr to Cash ✓	
	paid him for journey - -	10. —
7. ✓	Labor Dr to Leond. Bartlett ✓	
	Cutting & salting 1½ hogs - - -	.42
8. ✓	Farm Expense Dr to Cash ✓	
	pd. W. P. Thurston painting No. room 6.00	
	papering same say - - 2. —	
10th.	pd. Ebn. Hancock mendg. in full . 1.04	9.44
12.	pd. John Smith use of cider mill 4 bbls. .40	

1840

Decr. 12. ✓	Notes Recble Dr to Produce ✓		
	for Oliver Marsh's note this date		
	on demand for hay in July.		
	6630 lb. @ 6 Dolls. a ton	19.89	
	half weighing fees	.25	20.14
✓ 14.	Hadley Dr to Profit & Loss ✓		
	for 3 journeys to N.H. for plans &c	1.50	
21.	½ day with Col. Howland & Cutler	.50	
23.	½ do. with the Com. & How & C.	.50	2.50
✓	Farm Expense Dr to Cash ✓		
15.	pd. Lucius Crain's a/c shoeing &c	3.27	~~3.27~~
	" James for 8½ bu. broom seed 1/	1.42 4.69	4.69
✓ "	M. Cadwell Dr to Produce ✓		
	for Rent of 1½ acres of land		30.—
✓ "	Cash ~~Dr~~ to M. Cadwell ✓		
	Recd. of him to balance a/c		
	Cash 25. — Duebill 1.64		26.64
✓ 23.	Expense Dr to Wm. McCray ✓		
	for attendance & medicine		
	since Decr. 27th 1839	41.20 2.25 E.M. Judkins	43.45

1840

Dec. 15. ✓	Expense Dr to Cash ✓		
	p.d Sundry Bills viz		
	" T. Spooner's a/c for 1840 "	4.74	
	" N. Edson's Do. &c. "	2.05	
	" J. Thwing's Do. since Oct. 1. "	1.10	- 7.89
" ✓	Theop.s P. Phelps Dr to Cash ✓		
29 & 31	paid D.r Kingsley med.g attend.t 29. . .	6.00	
	31. Bill for board last Term . . 18.00		
	Term bill for Do. . . . 16.65		
	Boots 1.00 - washing 1.00 . . 2.00		
	Sundry contingencies pay . 5.35	42.00	48. —
22. ✓	Hiram Thayer Dr to Sundries		
✓	" Notes Rec.ble		
	for his note given up -	10.94	
✓	Produce "		
	for interest on the above "	.49	
✓	Cash "		
	paid the bal.n of his a/c "	12.25 "	23.68
" ✓	Expense Dr to Hiram Thayer ✓		
	for meat &c. this year " "		27.52
23. ✓	Warren M.c Crary Dr to Cash ✓		
	paid his account to this day -		43.45

1840

Decr. 25.	✓ Syl. Dickinson Dr to Sundries		
	✓ Produce ..		
	for omission in price of hide Sep. 16.	,34	
	✓ Cash ..		
	To balance his acct ..	12.98	13.32
	Sundries Drs to Syl. Dickinson ✓		
	✓ Tho. P. Phelps		
	for boots this month .	4.00	
	✓ Expense		
	for Shoes &c. this year 24.93		
	Deduct for Arthur's repaired by him . 5.56	19.37	23.37
"	✓ Farm Expense Dr to Js Cook ✓		
	Sundry Smith's work this year		6.98
"	✓ James Cook Dr to Cash ✓		
	paid his son Rufus in full ..		6.98
"	✓ Leond. Bartlett Dr to Produce ✓		
	1½ cord wood .75 - timber .80 - - -		1.55
"	✓ Labor Dr to Leond. Bartlett ✓		
	1 day omitd. in July 1.00 11 meals .88 - Mit work .25 -		2.13
"	✓ Ld. Bartlett Dr to Cash ✓		
	pd. him balce. of a/c in full .		4.40

1840

Dec. 28.	✓ Farm Expense Dr to Cotton Smith ✓		
apr. 16	for 3½ bus. plaister 1.75 - lime .42	2.17	
30	" 6 bus. lime @ 5/ . . .	5. –	7.17
"	✓ Cotton Smith Dr to Cash ✓		
	paid him bal. of a/c - -		4.15
"	✓ Cotton Smith Dr to Produce ✓		
	for 431 feet timber @ 7m - -		3.02
29.	Sund^s. Drs to Stoddard & L. ✓		
	✓ Expense ..		
	for Sund^s. since July per a/c settled	25.53	
	✓ Theop^s. P. Phelps -		
	for clothing supplied him in Do. oct. 1. 1840 .	15.54	41.07
"	✓ Stoddard & L. Dr to Cash ✓		
	paid them in full		48.30
	✓ Labor Dr to Chas. Phelps ✓		
	23½ days this mo. @ 4/ - .	15.67	
	Care of Stock . . .	3. –	
		18.67	
	By Labor on high way fund. time	2.47	21.14

1840			
Dec. 29.	✓ Charles Phelps Dr to Sundries		
	✓ Produce.		
	for board 366 days @ 1/	61. –	61. –
	✓ Notes Payable.		
	for my note to bal.ce labor &c ..	122.30	
	Do. .. for cash borrowed May 16.	110. –	232.30
			293.30
30.	✓ Expense Dr to Dudley Smith ✓		
	for amt. of his a/c to July 1.	115.13	
	Do. from July to Dec. 31 - - -	111.63	226.76
"	✓ Dudley Smith Dr to Sundries		
	✓ Produce		
	for rent of pew one year -	6.00	
	✓ Notes Payable		
	for my note to balance ..	225.06	231.06
31.	✓ Expense Dr to Produce ✓		
	for Sund.s this year say Rent of shop	200. –	
	Sund.s consumed in family &c -	500. –	700. –
"	Sundries Dr to Profit & Loss ✓		
	to balance these acc'ts viz		
	✓ Mrs P's Portion	709.45	
	✓ Bank of Brighton	64. –	773.45

1840			
Dec. 31.	Farm Dr to Sundries		
	to balance the several accts viz		
	✓ Farm Expense	180.64	
	✓ Family Expense	1561.80	
	✓ Labor	259.49	
	✓ Stock	110.—	2111.93
"	Sundries Drs to Farm		
	to balance these accts viz		
	~~Stock~~		
	✓ Produce	1077.29	
	✓ Profit & Loss	1022.75	2100.04
	✓ Four Children Dr to Profit & Loss ✓ for this sum transferred See their a/c in Ledger		600.—
	✓ Profit & Loss Dr to Farm ✓ to bal. this a/c		600.—

1840			
Dec. 31.	Amount due from me viz		
	On Notes Payable - D.S. ..	225.06	
	" Do. " C.P. 28.83 – 115.34 – $\overset{122.30}{\underline{110.}}$ ..	376.47	
	" Do " N.H. Bank - -	250. –	
		851.53	
	To 3 children W.P.P – C.E.P. & S.D.P. .	36.50	
	" " E.M.J.	26.37	
		914.40	
	Farm &c to balance - -	919.52	1833.92
	Amount due to me viz		
	From Bank of Brighton ..	800. –	
	" T.P.P. .. " .	819.12	
	" A.D.P. .. " "	100. –	
	" Notes Recble " "	20.14	
	" Hadley	16. –	
	" M.A.J.	17. –	
	" J. Osborn	1. –	
	" E. Cook .. .. "	1.42	
	" Cash on hand "	59.24	1833.92
	On hand say 1 yoke oxen .	100. –	
	Do. Steers - .	60. –	
	120 bus. Corn say -	80. –	
	60 " Oats . . .	20. –	
		$ 260. –	

Balance of Cash – 59.24
7. – overplus

1841
Jany. 1.✓ Arthur D. Phelps Dr to Notes Payable ✓
for my note jointly with him of
this date pay^{a} in three years to
John Hopkins for cash borrowed
for arthur – interest & principal
to be paid by him when due . 1000. –

✓ Expense Dr to Cash ✓
for this sum – being the am^{o}. of
J. Thwing's bill for last year –
paid in Dec^{r}. but not entered . 14.28

4.✓ Expense Dr to Cash ✓
Left with M^{rs} P. for family – 5. –

Feby. 3.✓ Cash Dr to Stock ✓
Rec^{d}. of Col. Porter for fat cattle viz
one yoke old oxen – . 115. –
one p^{r}. Steers $\begin{array}{c}747\\ \underline{784}\end{array}$ 1531 @ 5¼ 80.37
195.37
Deduct drift – . 10. – 185.37

8.✓ Cash Dr to M^{rs} P.s Portion ✓
Rec^{d}. Div^{d}. at N. Eng. Ins. Off.
declared in Dec^{r}. 2 sh. 4% – . 8. –

1212.65

1841			
Mar. 10. ✓	Cash Dr to Bank of Brighton ✓		
	Rec^d. for 3 shares of my stock sold to Chas. Phelps @ 7% adv		300. –
✓	Cash Dr to Profit & Loss ✓		
	for the above premium on 3 shares 7% - - .		21. –
17. ✓	Cash Dr to Profit & Loss ✓		
	Rec^d. for travel & attendance at Gen^l Court . 71 days .	142.00	
	Travel 100 miles .	20.00	162. –
			483. –
✓	Labor Dr to Cash ✓		
	p^d. Leon^d Bartlett . 3½ days filling Ice house in feb. - .		4.37
✓	Farm Expense Dr to Cash ✓		
	p^d. Linus Green . for timber	1.50	
	. use of horse sled .25 Sund^s. .27	.52	
	.. Disc^t on Note at N. H. Bank to feb^y 14^th - . . .	3.88	5.90
✓	Theop^s. P. Phelps Dr to Cash ✓		
	Advanced him feb. 28 .	5.00	
	Do. mar. 21. . .	1.50	6.50
			499.77

1841 ✓

Mar. 18. Expense Dr to Cash ✓
for sundry paymts. for Journey & while in Boston from Jany. 4.
To this day as follows viz
Journey down, for self & Charlotte

Jan. 4.	Stage 2.00 . Cars 5.60 . Expd. &c 16 .	7.76	
	Expense to Cam. port & back . .	.88	8.64
5.	Black Stock 1.50 - repg. razor, 50	2.00	
14.	Repaid State Treasr. (error) .	2.00	
	N. Engd. Farmer 3 mos. . .	.63	
18.	Paid Arthur for inkstand (his first sale)	.13	
23.	Charlotte for a gown . .	5. —	
27.	Gave Francis for Charlotte (twice)	1. —	10.76
Feb. 13.	" Arthur for a Testament .	.56	
22.	" Gave Charlotte - .	1.25	
	" Charlotte's board 5 weeks (Dana)	20. —	
	" E. T. Hastings 50 lbs. Salt fish .	2. —	
23.	. A. A. Wellington 8¼ figs .	1.15	
24.	" Hall 11 lbs. Sausages - .	1. —	
.	" Truman Marsh - freight of salve	.50	26.46
Mar. 2.	" Paid for Advertiser to July 1. '41.	4. —	
	" Christian Register for 1841 -	2.50	
	" Arthur tooth brush - -	.20	
4.	" Christian Examiner 1841 .	4. —	
8.	" Caroline . for Mrs. Cutler washg.	3. —	
10.	" Wm. J. Kuhn for a dress coat .	23. —	36.70
			82.56

1841

Mar.	Amount brot over .		82.56
10.	Pd. for door latch & screws (brass) 58/4	.62	
11.	" for 2 neck collars linnen -	.67	
12.	" Gun for William .	.30	
	" Subscription for whig expenses -	1. –	
15.	" Docr. Shattuck - advice -	2. -	
16.	" His. of Harvd. University -	5. –	
.	" D. Messinger for a hat .	5. –	
17.	" pair of suspenders . .	.50	
.	" pair of flat plated candlesks	5. –	
.	" Gave Charlotte - -	.50	.. 20.59
	" D. L. Gibbens's bill tea 6.00		
	figs - oranges &c 1.45	7.45	
	Cleaning boots 10½ weeks -	2.75	.. 10.20
	Board at U.S. Hotel (self) -	56.84	
	for Charlotte - -	.75	.. 57.59
	Journey home		
	Cars for two . 5.60 . Stage 2.00 . Sundrs .40		.. 8. –
			178.94
	Add sundry expenses - for fruit - freight - medicine - postage - paper &c - - -		6.30
			185.24
	Add also for cash repaid to Mrs P. for money advanced by her during the winter for family - - - -		5. –
			190.24

1841

Mar. 18. Notes Payable Dr to Cash

Paid sundry notes to Chas. Phelps

one dated Dec. 31. 1838 for .. 28.83

" " Dec. 27. '39 .. .. 115.34

" " " 31 .. '40 .. .. 110.—

" " " " . Do. .. 122.30 376.47

Farm Expense Dr to Cash

pd. interest on the above notes

on 1st 3.74 - 2d 8.07 - 3d 4.81 - 4th 1.22 " 17.84

Profit & Loss Dr to Cash

The Suffolk Ins. Co. having by an Act of the Legislature raised the par value of their Shares from 25 Dols. to $100 each - thereby making my 7 shares equal only to 1¾ Share - I have made up the 2 Shares by the purchase of another fractional share of 25 Dols. @ 4% advance. & paid .. .. 26.—

(my interest in that Stock being now 2 Shares @ $100 each „ $200.)

Balance of Cash
Jan 7.1 . . 59.24
Recd. since 676.37
$735.61
Paymts. . 646.60
89.01
surplus . 7.—
on hand . 96.01

420.31

1841

Mar. 18.	✓ Notes Payable Dr to Produce ✓		
	for 30 bus. Corn feb. 20.		
	30 Do. Mar. 15.		
	60 Bushels @ ,62½ ..	37.50	
	40 Do. Oats in Jany. @ 2/ .	13.33	50.83
	in part of Note to Dud. Smith.		
"	✓ Farm Expense Dr to Produce ✓		
	for 2¼ bus. of Corn to pay for 2 ladders in feb. @ 4/ - -		1.50
31.	✓ Labor Dr to Charles Phelps ✓		
	13¾ days in Jany. @ 4/ ..	9.17	
	6¼ .. feby.	4.17	
	12½ .. Mar.	8.33	
		21.67	
	Chores 3 mos. 5.00 ea. ..	15. –	36.67
"	✓ Expense Dr to Cash ✓		
	" getting Cloak from Springf. ..	.13	
	" Mrs. Howard . washing to 31. ..	1.12	
	" Orlando Smith postage bill .	4.18	
	Do. for E. M. J.	.66	6.09

95.09

1841

Apr. 1. ✓	Cash Dr to Profit & Loss ✓ Recd. of Admrs. on Wm. Smith's Estate for 3 days services as Comr. thereon recg. & examg. claims &c - "		6. —
10. ✓	Cash Dr to M. Ama. Judkins ✓ for amt. of Divd. on 2 Shares at Bank of Brighton " for April 4%		8. —
19. ✓	Cash Dr to Produce ✓ for 1½ bus. seed wheat sold A. Holbrook @ 1.50 . . .	2.25	
	" 6 bus. Oats @ 2/ - .	2. —	4.25
	half pd. by A. Holbrook 2.12½ May 24. . by H. Seymour 2.12½		
20. ✓	Cash Dr to Produce ✓ for 6 bus. Italian wheat sold John Shipman @ 9/ .. " (See Due Bill) paid May 1.		9. —
23. ✓	Cash Dr to Four children a/c ✓ for amt. recd. of Wm. P. Phelps on int.		1. —
26. ✓	Cash Dr to Produce ✓ for ½ bus. Sum. Rye sold J. Kellogg (3 hens 3/ pd. boys)		.50
			28.75

1841

Apr. 6. ✓	Expense Dr to Cash ✓		
	pd Bridge Toll . 20 . mendg tins . 6 .		.26
	.. 3 bottles Congress water . Hillyer's .		.75
	.. Do. Med. 13 . Cutting hair 12 ..		.25
8.	.. Mrs Howard . washing in full . .		.62
12.	.. Bridge Toll to N. H. . .		.20
13.	.. Subscription for Revd Mr Beaman ..		5. —
16.	.. Sarah . bridge toll . chaise . .		.10
19.	.. Marianne .. bonnet &c. $10.. Toll, 10		10.10
20.	.. Hillyer . Rent of pew to Apr. 1. 1841 .		9. –
	.. Wright & R. 32lb candles (charged)		4.20
	.. Chaise Toll to N. H. . .		.20
21.	.. Mrs Howard . washing this week .		.50
23.	.. pd for 3.10 maple sugar . .		.36
	.. Monthly Misy for 1841 . . .		3. —
			34.54
30. ✓	Cash Dr to Produce ✓		
	for 1 bu. Wheat 9/ . .	1.50	
	2 Do. oats . 2/3 . .	.75	2.25
	(Reynolds)		
✓	Labor Dr to Chas. Phelps ✓		
	10 3/4 days this mo. .	7.16	
	Chores Do. . .	5. ..	12.16
			48.95

Elvira Wait Lyon Apr. 12 -
Left - Oct. 1 - 24 weeks & 5 days
2 7/6 - is $30.90 paid

1841

April 10. Cash Dr to Mrs. P's Portion
for sundry Dividends from Banks

Mass. B'k	8 Sh. @ 3%		60. –		
Bos. B'k	46 .. 3½		80.50		
N.E. B'k	14 .. 3		42. –		182.50
N.H. B'k	10 .. 4		40. –		
B'k of Br.	22 @ 4%	88. .			
Do. Life Estate	6 ..	24.	112. –		
14. Suf. Ins. Off.	2 Sh. @ 4%		8. –		160. –
					342.50

10. Cash Dr to Bank of Brighton

Div.d on 5 Sh. .. @ 4%	..	20. –
		362.50

(also rec.d the following Div.ds for sundry persons

Mrs. Phelps	7 Sh. B'k of Brig. 4%	28. –	
..	2 .. N.H. B'k	8. –	P.d her
Chas. Phelps	17 .. B'k of Brigh.	68. –	
..	3 .. N.H. Bank	12. –	p.d him
Sarah Phelps	2 .. B'k of Br.	8. –	p.d her
Marianne Phelps	1 .. N.H. B'k	4. –	p.d her
E. M. Judkins	2 . B'k of Brigh.	8. –	p.d her
M. A. Judkins	2 .. Do.	8. –	Credited in her a/c)

April 12. Deposited in N. H. Bank . 300.
drawn May 18. . 300.

	1841			
	May 1. ✓	Cash Dr to Produce ✓		
		for 6 bus. oats @ 2/3 - -		2.25
	5. ✓	Farm Expense Dr to Cash ✓		
		pd. Arthur for 6 apple trees	3.00	
		of Breck & Co. & 4 pear trees	4. –	
Sent by C.P.		packing do. . . .	.38	
			7.38	
		.. freight to Palmer . .37 }		
		.. Bartlett freight . .25 } pd.	.62	8. –
	8. ✓	Cash Dr to Profit & Loss ✓		
		Recd. of Cha. Wheeler for measg.		
		land & making deed to Perez S. Wms.		1.50
	11. ✓	Cash Dr to Produce ✓		
		1 bus. Wheat sold Mr. Hayes -		1.50
	" ✓	Theoph. P. Phelps Dr to Cash ✓		
		Advanced him for Sundys.		
		Term bill to May ..	16.30	
		.. Board last term -	30. –	
		.. Shoes 2.00 mendg. 1.00	3. –	
		.. Washing last term -	2. –	
		.. Political Economy .	1. –	
55.00		.. Pocket money - -	2.70	
	23.	.. for a hat - - - -	1. –	
		June 7. for Society Tax . .	2. –	58. –
				71.25

1841

May 2. ✓	Expense Dr to Cash ✓	
	pd Bridge Toll . carryall .	.20
8.	" 2 Shad .50 Lems 15 - .	.65
12.	" 2 Bridge Tolls .40 - Cream Tartar &c 25 .	65
	" Lee - tin dipper - - -	14
	" John Clark 5 qts peas - -	44
	" 2 pints yeast . . .	.10
13.	" Dan White - pump box - -	.50
15.	" Congdon for 2 Shad - .	46
	" H. Hodge - pump box - -	.33
16	" Bridge toll 20 - postage 13 .	.33
18.	" Bridge Toll .20 - .	.20
19.	" Bridge Toll .10 - Broom seed 18 .	.28
	" Congdon 4 shad . .	1.20
20.	" paid for axe helve - -	.17
25.	" Wm Wallis in full to date -	2.75
27.	" Bridge Toll 20 . Tar 6 . -	.26
29.	" Paid Caroline for sundry Ribbons	2.20
	" Gave Caroline & Arthur .	2.62
30	" Bridge Toll Sunday - -	.20
		13.68

1841

May 15.	✓ Cash Dr to Produce ✓		
	for 4 bus. oats @ 2/3 -	1.50	
	1 Do. To J. Kellogg -	.38	
		1.88	
18.	.. 40 bus. Corn . Cash @.70	28. -	29.88
..	✓ Notes Payable Dr to Cash ✓		
	pd. note at N. H. Bank ..		250. -
21.	✓ Cash Dr to Stock ✓		
	for a heifer 3 years old		
	sold Austin Smith Hatfield .		20. -
24.	✓ M. Cadwell Dr to Produce ✓		
	ploughing 1/2 acre @ 7/6 .	1.88	
	harrowing Do. @ ,25 .	.37	
	oxen 3/4 day . @ 5/ .	.63	
	Do. 1 day 2/6 . . .	.83	3.71
..	✓ Labor Dr To M. Cadwell ✓		
	2 days carting manure @ 5/ .	1.67	
	part of day planting broomcorn	.75	
	1/2 day manuring No. of barn .	.42	
	1/2 ~~day~~ th 25. - - Do. - - .	42	3.26
..	✓ Cash Dr to Notes Payable ✓		
	Borrowed of Cha. Phelps per note		150. -

156.85

1841

May 24.✓	Notes Payable Dr to Cash✓		
	pd. balce. of Note to Dudley Smith.		174.23
"✓	Farm Expense Dr to Cash✓		
	pd. interest on the above note.		4.17
26.✓	Leond. Bartlett Dr to Produce✓		
	for 6 bus. white potatoes 2/3	2.25	
	2 do. Black pot. 2/	.67	2.92
28.✓	Cash Dr to Profit & Loss✓		
	Recd. of D. W. Cook - surveying -		1.—
31.✓	Labor Dr to Chas. Phelps✓		
	21 days this mo. @ 4/	14.—	
	Chores do.	4.	18.—

200.32

1841 May 15. ✓	Cash Dr to Produce ✓		
	for 4 bus. oats @ 2/3 -	1.50	
	1 Do. To J. Kellogg -	.38	
		1.88	
18.	.. 40 bus. Corn . Cash @.70	28. -	29.88
" ✓	Notes Payable Dr to Cash ✓		
	pd. note at N. H. Bank ..		250. -
21. ✓	Cash Dr to Stock ✓		
	for a heifer 3 years old		
	sold Austin Smith Hatfield .		20. -
24. ✓	M. Cadwell Dr to Produce ✓		
	ploughing 1½ acre @ 7/6 .	1.88	
	harrowing do. @ ,25 -	.37	
	oxen ¾ day . @ 5/ -	.63	
	Do. 1 day 25 - . -	.83	3.71
" ✓	Labor Dr To M. Cadwell ✓		
	2 days carting manure @ 5/ .	1.67	
	part of day planting broomcorn	.75	
	½ day manuring No. of barn .	.42	
	½ ~~day~~ the 25. - - Do. - -	.42	3.26
" ✓	Cash Dr to Notes Payable ✓		
	Borrowed of Cha. Phelps per note		150. -
			456.85

1841			
May 24.✓	Notes Payable Dr to Cash✓		
	pd. bal. of Note to Dudley Smith.		174.23
" ✓	Farm Expense Dr to Cash✓		
	pd. interest on the above note.		4.17
26.✓	Leond. Bartlett Dr to Produce✓		
	for 6 bus. white potatoes 2/3	2.25	
	" 2 do. Black pot. 2/ .	.67	2.92
28.✓	Cash Dr to Profit & Loss✓		
	Recd. of D. W. Cook - surveying -		1.—
31.✓	Labor Dr to Chas. Phelps✓		
	21 days this mo. @ 4/ .	14.—	
	Chores do. . -	4.	18.—

200.32

1841

June 1.	Expense Dr to Cash		
	pd. Bridge Toll -	.20	
	" Hancock . mendg. harness .	.33	
	" Warner . for dinner .	.31	" .84
6.	" Bridge Toll 20 – Do. 7th. 20	.40	. .40
7	" postage to Wendell . 6 . Amelia's trunk		.25
13.	" Bridge toll . 20 . 19th. Do. 25 - .		.45
16.	" Paid Spooner fish . 11 - hoe handle . 6 - -		.17
23.	. Bridge toll 20 . 24th. Sundrs. 11 . .		.31
26.	" Toll 12 . barber 13 . Soda 4 - .		.29
	" Parsons for a Blk Stock . .		1.13
29	" oranges at Amherst 25 . . - . .		.25
30.	" Paid at Allen's for horse 15 . post. 6 -		.21
	" postage to this day - - - -		5.97
			10.27
25.	Farm Expense Dr to J. & M. Marsh		
	for a cart body in ~~May~~ April "	9.00	
	" Hay cart body June "	4.50	13.83
	repairing sleigh in Feby.	.33	
30.	Cash Dr To Profit & Loss		
	as Comr. on W. Smith's estate 2 meetings		2. –
	Labor Dr to Chas. Phelps		
	22½ days this mo. @ 4/ -	15.00	
	Chores - - -	2.50	17.50
			43.60

1841

June 4.✓	Cash Dr to Produce ✓		
	for oats sold J. K. . .		.23
5.✓	Farm Expense Dr to Cash ✓		
	paid Rice for a pitchfork .		.84
10.✓	Cash Dr to Profit & Loss ✓		
	for surveying land for Doc. Porter.		1. —
17.✓	Farm Expense Dr to Elihu Cook ✓		
	making Eaves trough & mowing bank -		.75
22.✓	Expense Dr E. M. Judkins ✓		
	Interest on 41.37 to Sep. 1. 1840 -	.90	
	Do. on 27.27 say to Mar. 20. '41 .	.91	1.81
" ✓	E. M. Judkins Dr to Cash ✓		
	for your proportion of marble mon^t.	26.94	
	p^d ~~[illegible]~~ to bal^a the a/c -	1.24	28.18
" ✓	M. A. Judkins Dr to Cash ✓		
	p^d her proportion of marble mon^t.		
	as per Bills del^d her mother		26.94
25.✓	Farm Expense Dr to Cash ✓		
	p^d Chester Smith. Collector. part		
	of Taxes for 1841 - . .		30. —
			89.75

Town bill 16.— } am^t. of ~~bill~~ tax . . 64.99
Paid . 30.—
Due . 18.99 } p^d Sept. 14.

1841

July 2. ✓	Expense Dr to Cash ✓		
	ferriages to Whately & home		.50
3.	Doc. Porter . 2d Satts 6 - hatter 17 . .		.23
6.	Bridge toll .20 - - .		20
10.	Mrs. Enderton - pantaloons 72 .		72
11.	2 bridge tolls - Sunday .		.40
13.	pd. Dickinson mendg. pitchfork -		.25
"	" Strong for half bus. of peas -		.50
16.	" Do. for peck of peas .		.25
20.	" Gave Theops. .50 twice - -		1. -
22.	" Gave James . Commt. 13 . .		.13
23.	" pd. rounding chair floor - -		.75
25.	" Bridge tolls - 18th & 25th. - -		.40
29.	" J. H. Butler's Bill . No. A. Review &c . .		6.50
	" Dinner & horse Warners - -		.50
	" Rochelle powders 19 - tin trumpet .17 .		.36
	" Bridge toll 20 - screws . 2 -		.22
			12.91
31. ✓	Labor Dr to Chas. Phelps ✓		
	22 3/4 days this mo. @ 4/	15.17	
	Chores - - .	2.50	17.67

30.58

tin trumpet .17
1841

1841

July 6. ✓ Cash Dr to John Osborn ✓		
Recd of him the 5th Inst.		1. —
" ✓ Expense Dr to Stoddard & L. ✓		
Amt of their a/c 6 mo. to July 1. ..		19.19
" ✓ Stoddard & L. Dr to Cash ✓		
paid their a/c .. in full ..		19.19
✓ Theops. P. Phelps Dr to Danl. Smith ✓		
for sundries in Feby 27. - ..		4.82
10. ✓ Labor Dr to Leond. Bartlett ✓		
3 days - 3/4 Do - 3/4 do - 1/2 Do. 5 D. -	5,62	
Same for James B. - 5 days -	5,63	
17 - 4 3/4 each this week - 9 1/2 ..	10.68	
20.21.22 - Self - - 3 days @ 6/9 ..	3.37	
20 to 23 - James - 3 3/4	4.23	
20 to 23 - Henry - 3.3/4 6/ .	3.75	
20 to 22 - Lewis - 2 1/2 3/6 - .	1.45	34.73
14. ✓ Labor Dr to Elihu Cook ✓		
2 1/2 days mowing @ -	2.50	
20 to 22 3 days Do - -	3. —	
Aug. 25. half day on cows trough -	.50	
Add extra meals &c 5 1/2 days @ 9 -	.69	6.69
		85.62

1841

July 17. Cash / Dr To Chas. Phelps
borrowed of him for Theop.s . ~~25.~~ —
Repaid Aug. 3 with int.

✓ 20. Theop.s P. Phelps Dr to Cash ✓
pd the last term bill .. 25. -
.. Do. board bill - 12. - .
.. sundry expenses . 3. - 40. —

✓ 24. Leond. Bartlett Dr to Produce ✓
for 2 bushels Corn @75 - 1.50
1 do. potatoes .. 2/6 . .42
Aug. 5. 1 do. . . - .. .42 2.34

" ✓ Cash Dr to Mrs. P's Portion ✓
for Dividend at New-Engd. Ins.
Office - by Wm. Parsons
2 shares @ 7 % - - - - 14. —

29. ✓ Cash Dr to Profit & Loss ✓
fees of Reference - N. H. Paper
Mills vs. Wilkins & Carter - 4.00
30. Recd. of Oliver Smith for
writing L. S.'s will . . 5.00 .. 9.00

65,34

1841

Aug. 1.	Expense Dr to Cash	
	pd. Bridge tolls - 20 & 13 - -	.33
3.	pd. Sarah for Elvira (borrowed of Sarah) -	5. ..
4.	" 8 quarts whortleberries 5. - -	.40
5.	" Doct. Porter hatter 17 - postage 6 -	.23
6.	" Bridge toll, 20 - mendg. waterpot, 13 -	.33
	Paid Hancock fixing chaise top -	.33
8.	" Bridge toll 20 - 10th Do. wagon, 13 -	.33
10.	" Children's expenses to Whately -	.75
	" 2 Gall. vinegar 2/ - Melons 20 - corn 17 -	.70
12.	" Bridge toll S&M. 20 - ferriage &c - 30 -	.50
13.	" S. Barstow swill pail 85 - mendg. old &c. .30 -	1.15
19.	" 2 watermelons at auct. 25 cts - -	.25
28.	" 12t. mustard seed 12 - pulling tooth M. .13 -	.25
29.	Toll at Bridge - - -	.20
30.	3½ lb butter of Mr. Stacy @ 14 -	.49
		11.24
31.	Elihu Cook Dr to Produce	
	for 3 acres grass (tan house flat) -	10. —

21.24

1841

Augt 2.✓	Cash Dr to Produce ✓		
	Recd of Noble Granger for 7¾ acres of grass . .		24.—
3.✓	Labor Dr to Leon. Bartlett ✓		
	cradling oats over the dingle	1.25	
5.	" Do. S.o of dingle . .	1.50	
6.	. Self & James ½ day each, 1 day,	1.12	3.87
7.✓	Leond Bartlett Dr to Produce ✓		
	2 bushels Indian Corn @75 .	1.50	
25,	3 . Do. — . @5/ . .	2.50	4.—
19.✓	Cash Dr to Produce ✓		
	2 bus. Corn sold Paul Wright . .		1.50
31.✓	Labor Dr to Chas. Phelps ✓		
	13 days this mo. @ 4/ . .	8.67	
	Chores . .	2.50	11.17
✓	Farm Expense Dr to Cash ✓		
	Sept. 4 . pd. Thayer bleeding oxen	.25	
	Oct. 4. pd. O. Adams repairing plough	1.25	1.50

46-04

1841

	Sept. 5. ✓	**Expense Dr to Cash** ✓		
		Paid Bridge tolls 33 – Do 7th. 20 . . .		.53
		" Elias Hibbard pew Rent to July 19. (one year)		2. –
	11.	" Mrs Wallis - tailoring - - -		2.50
	12.	" Bridge toll . 20 – 13th. Do - chain 20 .		.40
	14.	" Mr Cadwell one peck peaches - .		.33
	17.	" Daugherty & Moore . paints for spout 4/2th -		.63
		" Gave William for melons & Corn -		.25
	19.	" Bridge toll, 20 – Do the 22d. .. 20 -		.40
	22.	" Paid repg. Mrs P. glasses - -		.20
	26	" Bridge toll, 20 – Toll the 29th. 20 -		.40
15.16 15.74 30.90	30.	" pd. Elvira West . in full for wages to Oct. 1 . (Cash in Aug. 5.00 – by Dudley Smith 10.74) 15.74		15.16
		" Orlando Smith – postage 3 mos. - - amelias 2.79 – Eliza's .30 –		4.43
				27.23
	30. ✓	**Labor Dr to Chas. Phelps** ✓		
		16 days this mo. @ 4/	10.67	
		Chores do	2.50	13.17
	" ✓	**Cash Dr to Four Children** ✓		
		Recd. of Wm. P. Phelps on interest Oct. 2 -		1. —
	✓	**Labor Dr to M. Cadwell** ✓		
		Chopping 2 logs the 18. - -		.17
				41.57

1841		
Sept. 8. ✓	Cash Dr to Produce ✓	
	Rec.d of Dwight Granger &c –	
	for 3 1/3 acres of clover @ 8 Dolls. -	26.67
9. ✓	Labor Dr to Elihu Cook ✓	
	2 days mowing Rowen 6/ -	2. –
10. ✓	Labor Dr to Leon.d Bartlett ✓	
	3 days mowing Rowen 6/ -	3. –
11. ✓	Cash Dr to ~~Jos. Kellogg~~ Produce ✓	
	Rec.d of ~~him~~ Jos. Kellogg for oxen - 1.50 }	2.25
24th	Do. .75 – (See Nov. 30th) }	
14. ✓	Farm Expense Dr to Cash ✓	
	pd. Chester Smith bal.n of taxes 1841 -	34.99
" ✓	Cash Dr to Town of Hadley ✓	
	Rec.d am.t of bill allowed in March	16. –
17. ✓	Labor Dr to Leon.d Bartlett ✓	
	2 days mowing under Bank 6/ - }	2. –
28.	1 Do. Do meadow - 6/ - }	3. –
30. ✓	Cash Dr to Produce ✓	
	Rec.d of T. D. Hurd & Chester Cook	
	for 2 acres of clover grass in July @	15.50
		103.41

1841 ✓ Expense Dr to Cash ✓

Oct. 3.	Paid Bridge toll to Northampton -		.25
5.	Do. 13 - F. Dickinson flower pot, 30 . .		.43
6.	Bridge toll, 12 - Gave Children James .25 T.P. .50 W. .13, 88		1. —
7.	Sam^{l} L. Hinckley 11 bus. apples @ 2/	3.67	" "
	Tolls, 25 - & 7 Bus. Do - @ ,25	1.75 .25	5.67
10.	Tolls .33 - Do - wagon the 11. 13 - .		.46
11.	Paid W. Hillyer's a/c . - .		2.86
12.	" M^{rs} Huntington 7^{lbs} of butter @ 1/		1.17
"	" M^{rs} Kellogg - washing twice, 80 & .54 - .		1.34
17.	" Bridge Tolls carriage & wagon 20 & 13 .		.33
18.	" Toll - 20 - 2 Collars for Theo^{s}. 50 . Sund^{s}. 5 -		.75
× below. -	~~" Paid Dan^{l} Kingsley's bill (- for Theo^{s} P.)~~ -		32.25
20.	" David W. Cook . making 2 1/2 bbls cider @ ,30		.75
22.	" Bridge toll - Am. & Char. .. -		.20
24	.. Do. Sunday, 20 " hearth brush the 23 - 10 -		.30
25.	" Doc^{r} Flint advice for Theo^{s}. 1.00 - Journey &c. 1.25.		2.25
27.	" p^{d} M^{rs} Belding 2 washings $\frac{60}{50}$ " ..		1.10
28.	" 4 qts chesnuts .20 - 30th. Bridge toll, 20 .		.40
30.	" Weight & R. 33^{lb} candles @ ~~£~~ 12 cts ..		3.96
	8 qts chesnuts 31 - peck sweet potatoes 38.		.69
	whip lash & mending harness - .		.51
			56.67
	deduct T.P.P		- 32.25
		✓	24.42

× ✓ Theo^{s} P. Phelps Dr to Cash ✓

p^{d} D. Kingsley's bill, for suit of Clothes in June	32.25

56.67

1841

Oct.e 8. ✓ Cash Dr to Mrs P.s Portion ✓

For Dividends rec.d from Sundry Banks, viz

Mass. B'k .. 8 Sh.s @ 3%			60.00	
Bos. B'k .. 46	..	3½	80.50	
N. Eng. B'k . 14	..	3	42. –	182.50
B'k of Bright.n 22	..	4	88. –	
Do. Life Estate 6	..	..	24. –	
N.H. B'k .. 10	..	..	40. –	
Suf. Ins. Off. .. 2	..	..	8. –	160. –
				342.50

✓ Cash Dr to Bank of Brighton ✓

Dividend on 5 Sh.s @ 4% - -	20. –
	362.50

(Also the following Div.ds for sundry persons

Mrs. Phelps .. 7 Sh.s B'k of Brigh.n @ 4%	28. –	Paid her
.. .. 2 . N.H. B'k	8. –	
Cha.s Phelps 20 .. B'k of Brigh.n	80. –	Paid him
on 3 .. N.H. B'k rec.d by himself		
Sarah Phelps 2 . B'k of Brigh.n @ 4% -	8. –	Paid her
Mar.ne Phelps 1 ... N.H. B'k	4. –	Paid her
E. M. Judkins 2 . B'k of Bright.n	8. –	Paid her
M. A. Judkins 2 Do. - - - -	8. –	Paid her)

~~7th. Deposited in N.H. Bank $150. –~~
~~11. Do. .. Do. .. 100. $250. –~~
~~Dec. 1. out .. 150. –~~
~~.. 21. rec.d the bal. 100. –~~

1841

Oct.° 9. ✓	Leon.d Bartlett Dr to Cash ✓		
	Paid James B. on a/c - -		5. –
12. ✓	Cash Dr. to Produce ✓		
	Rec.d J. Hunter for one acre clover ..		8. –
19. ✓	Cash Dr to Notes Receivable ✓		
	Rec.d of O. Marsh on his note		10. –
30. ✓	Labor Dr to Chas. Phelps ✓		
	22 days this mo. @ 4/	14.67	
	Chores	2.50	17.17
			40.17

Dec. 8. Weighed the broom brush & find there is from 1½ acre of land - 887 pounds
2 rows of large & 2 of the small kind
yielded about alike - the large being
cut rather before ripe

1841
Nov. 1. ✓ Expense Dr to Cash ✓

	pd. Doc. Stacey pulling Theops. teeth ,13	.13
3.	" Wm Hillyer & Co. plaister 1.00 pills & campr. .25	1.25
6.	" Miss Adams - gowns for children 3 days	1.25
"	" Mrs Belden " washing the 2d. " "	.50
7.	" Bridge toll, 20 - Do the 3d. 20 "	.40
9.	" Hillyer. 1 gal. Wine Sic. mad. -	1.—
	" Wright & Rust half bus. Walnuts "	.63
	" Bridge toll, 20 - mendg. tin " 6.	.26
16	" Bridge toll, 20 the 14th. Do. 16th. 20 -	.40
	" Kingsley's bill Theops. clothes -	7.29
	" paid Mrs Belden 2 washings 3/. ea	1.—
19.	" Gave Theops. 16 & 19 1.00 - toll 19th - 20 -	1.20
20.	" pd. H. H. Sterns - making great coat for Wm & James - 5.50 each - - -	11.—
21.	" Bridge toll, 20 — do. 28th, 20 "	.40
	fixing chaise bolt Dec. 1. " "	.06
		26.77

Nov. 30. Settled with Josiah Kellogg -
and there is due from him
for hay & potatoes & oxen deductg. the cash
& veal recd. about - — 2.00
Dec. 8. Add (what he calls 10 cords)
of old chesnut wood @ 25 cts 2.50
I make no charge for this - 4.50
and consider the a/c as balanced
C. P. B.
Dec. 8. 1841

1841			
Nov. 3.	✓ Farm Expense Dr to Cash ✓		
	Paid Mr. Baker for a house pump	10.00	
	" Do. for a barn pump to G.B.	10.50	20.50
	" Oliver Marsh 2 days making steps 8/6		2.84
			23.34
	✓ " Cash Dr to Notes Recble " ✓		
	Recd. on O. Marsh's note (by 2 days work) -		2.84
12.	✓ Farm Expense Dr to Cash ✓		
	paid Mr. Woods for 4 pigs		
	42 lb @ 4 cts 1.68 - 45 48 58 151 lb @ 5 cts 7.55 "		9.23
22.	✓ Labor Dr to Elihu Cook ✓		
	killing & salting one hog -	.40	.40
	✓ Expense Dr to Cash ✓		
29.	advanced to Theodr. P. Phelps for his journey to Boston .. -	30.—	30.—
	(Borrowed of Charles 15 Dols.) Repaid Dec. 1.		
	✓ Labor Dr to Charles Phelps ✓		
	17½ days this mo. @ 4/ -	11.67	
	Chores - - -	2.50	14.17
			79.98

1841

Dec. 1.	Expense Dr to Cash	
	paid Bridge toll .20 - Salt fish .28 ..	.48
	" Mrs. Belding 2 washings - -	1. —
	" Mr. Edson's bill sund. - -	1.07
2.	" ~~Lucius Briant's a/c in full~~ .. see next page	" "
6.	" Miss Adams - for Susan's gown .	1.17
	" Dudley Smith - 8¼ lb. fresh fish	25
13.	" D. M. Leonard's a/c in full	3.56
15.	" Mrs. Belding 2 washings	1. —
19.	" postage to Theop. & to Francis the 12th. -	25
21.	" Toll, 10 - Barber, 25 - Butler ink 20 .	.55
24.	" Mrs. Wallis - Wm's pantaloons - .	.67
	" Repd. Arthur in adv. for Bos. Courier 3 mos. .	1. -
27.	" Paid Jos. Thwing 4 mackerel - -	.40
28.	" Miss Bartlett - making gowns C & S. - .	.42
29.	" Doct. T. J. Gridley's bill for 1841 - .	8.50
31.	" Edson - Rockers & chair 25 - putty 2 - .	.27
"	" Orlando Smith - portage in full .. (also Eliza's .54 - Amelia's 2.97)	4.53
	Wm. Char. & Susan Interest No. 69-75-& 81 .	2.25
	Dudley Smith 3 gal. Molasses 1,05 - 1 yd. cotton 18 .	1.23
	Ors. Marsh - 18 lb. fresh fish the 27th.	.45
		29.05
"	Cash Dr to Elihu Cook	
	for this sum conf. as paid for the purpose of balancing his a/c (See memo. in Bank bills)	1.58
		30.63

1841		
Dec. 2.	J. & M. Marsh Dr to Cash	
	paid their acct in full	13.83
"	Farm Expense Dr to Cash	
	Paid Sundry Bills viz	
	Lucius Crain's bill in full 3.44	3.44
7.	Cash Dr to M. A. Judkins	
	Recd. in full for balance due me	35.94
11.	Expense a/c. Dr to Theop.s P. Phelps	
	for one third the amt. of his College	
	expenses, the whole having been charged to him as per Statement in Ledger	
	of this date - he being chargeable with	
	only two thirds of whole amt. 960.69	
	2/3 to his debit off is 640. –	
	gives to his Credit in a/c	320.69
13.	Expense Dr to Wm. McCray	
	Amt. of his bill this year - -	4.75
"	Warren Mc. Cray Dr to Cash	
	paid his a/c in full including E.m.g.	4.75
"	Farm Expense Dr to ~~Cash~~	
	Cotton & J. Smith	
	for plank for steps in Nov. .. 3.42	4.52
	plaister in May 1.10	
		387.92

1841 Dec. 13.	✓ Cotton & John Smith Dr. to Cash ✓		
	paid their a/c plank -	3.42	
	plaster - -	1.10	4.52
"	✓ Farm Expense Dr. to Jas. Cook ✓		
	Sundry Smith's work this year - -		6.40
"	✓ James Cook Dr. to Cash ✓		
	pd. his son Rufus in full "		6.40
15.	✓ Expense Dr. to Hiram Thayer ✓		
	for meats &c. this year " .		28.01
"	✓ Hiram Thayer Dr. to Cash ✓		
	paid his a/c in full " "		28.01
21.	✓ Expense Dr. to Stoddard & Lathp. ✓		
	Amt. of their bill since July 1. " .		47.48
"	✓ Stoddard & L. Dr. to Cash ✓		
	paid their acct in full " "		47.48
			168.30
22.	Cash Dr. to Produce		
	Recd. of T. P. Huntington on settling		
	his a/c. for pork. in 1840. -	.76	
	use of oxen in '40 & '41 -	3.03	
	Wheat in apr. '41 .	2.25	
	See next page	6.04	X

1841

Dec. 22. ✓ Cash Dr to Produce ✓
for amo. brot up - - - - 6.04
Deduct amo. of sundrs. recd. of
T. P. Huntington in '40 & '41
Veal .33 - pork 92 - honey 1.34 - 2.59 }
Use of bull in '40 . 100 - do. '41 100 - 2.00 } 4.59
Balance recd. in Cash - - 1.45

23. ✓ Labor Dr to Leond. Bartlett ✓
for killing 2 hogs @ 2/. - - .67

24. ✓ Cash Dr to Produce ✓
for 2 hogs sold Or. Marsh .
431 & 358 – 789lb . @ 5cts .. 39.45 39.45

" ✓ Expense Dr to Cash ✓
pd. Orsamus Marsh 200lb sugar @ 8½ - 17. —

" ✓ Farm Expense Dr to Cash ✓
pd. Jas. Cook & Son shoeing 2 horses - - 1.08

" ✓ Expense Dr to Cash ✓
paid Jo. Thwing's a/c for 1841 .. 16.93

" ✓ Cash Dr to Mrs. P.'s Portion ✓
Recd. from Wm. Parsons for a
Dividend at N. Eng. Mar. Ins. off. 8% 16. —

92.58

	1841			
	Dec. 28. ✓	Expense Dr. to Syl. Dickinson ✓		
		Amt. of his bill shoes &c. this year .		22.64
	" ✓	Syl. Dickinson Dr to Cash ✓		
		paid his a/c to this day ..		22.64
	29. ✓	M. Cadwell Dr to Produce ✓		
		for Rent of 1½ acre land @25,	37.50	
		" wood in Augt. . . -	.13	37.63
	" ✓	Labor . Dr. to M. Cadwell ✓		
		1 day hoeing corn in July		1. —
	.. ✓	Cash Dr to M. Cadwell ✓		
		for balance of his a/c -p. Dec. 31.		36.91
New ink	31. ✓	Leon.d Bartlett Dr. to Cash ✓		
		Paid him the bal.ce of his a/c ..		31.01
	" ✓	Cash Dr to Produce ✓		
		for am.o rec.d of Theodore G. Huntington		
		Due me for use of oxen -	2.50	
		16½ lb veal - rec.d of him @5 cts .	.83	
		Rec.d the balance -	1.67 "	1.67
	" ✓	Cash Dr to Four children ✓		
		Rec.d of Wm. P. Phelps in interest .		1. —
				154.50

1841			
Dec. 31.	✓ Four Children Dr to Sundries		
	for amounts transferred to		
	✓ William P. Phelps his share -		13.50
	✓ Charlotte E. Phelps her share -		12.50
	✓ Susan D. Phelps her share -		13.50
			39.50
"	✓ Labor Dr to Chas. Phelps ✓		
	17 days this mo. @ 4/ say ..	11.32	
	Chores .. -	2.50	13.82
"	✓ Chas. Phelps Dr to Produce ✓		
	for board 365 days @ 1/	60.83	
	his highway tax ch. to labor ..	1.52	62.35
"	✓ Chas. Phelps Dr to Notes Payable ✓		
	for my Note to balance his acct		
	for Labor this year		109.15
"	Sundries Dr to Dudley Smith ✓		
	✓ Farm Expense .. Salt &c. ..	5.87	
	✓ Family Expense . Amt. of his a/c	254.91	260.78
"	✓ Dudley Smith Dr to Sundries		
	✓ .. Produce .. use of pew ..	3.00	
	✓ .. Notes Payable ..		
	for my Note to balance .	262.60	265.60
			751.20

1841

Dec. 31.	✓ Expense Dr to Produce ✓		
	.. for Rent of House &c .	200.—	
	.. Sundrs uſed in family ..	400.—	600.—
..	Sundries Dr to Profit & Loſs ✓		
	to balance these, acct's viz		
	✓ .. Mrs P.'s Portion	723.00	
	✓ .. Bank of Brighton ..	40.00	763.—
..	✓ Farm Dr to Sundries		
	to balance the several acct's viz		
	✓ Farm Expense ..	173.20	
	✓ Family Expense ..	1769.13	
	✓ Labor	234.66	2176.99
..	Sundries Dr to Farm ✓		
	to balance these a/cs		
	✓ Stock	205.37	
	✓ Produce	948.63	
	✓ Profit & Loſs ..	940.50	2094.50

1841 Dec. 31,	Amount due from me, viz			
	On Notes Payable D.S. ..		262.60	
	" Do. C.P. 150. & 109.15 ..		259.15	
	" Do. J. Hopkins for author .		1000. -	
			1521.75	
	" W^{m} P. Phelps .	-13.50		
	" Char. E. Phelps .	..12.50		
	" Susan D. Phelps .	..13.50	.. 39.50	
			1561.25	
	" Farm &c to Balance		837.03	2398.28
	Amount due to me, viz			
	From Bank of Brighton ..		500.00	
	" A. D. Phelps - -		1100. -	
	" T. P. Phelps		640. -	
	" Notes Rec^{ble}		7.30	
	" Cash on hand . ..		150.98	2398.28

152.65 150.98	On hand say. for sale	
1.67 over	80 bushels Corn @ 90 cts ..	72.00
	50 " Oats .40 .	20. -
865½ .. 43.27½ mar 23.	840^{lbs}. broom brush @ .5 .	42. -
		$ 134. -
	20 head of Neat Stock "	
	& 2 horses " "	

January 1. 1842

The Farm Ledger which I have heretofore used since my removal to Hadley having been filled up and closed with the Entries of 1841 – I have concluded, on opening a New Ledger, to change in some measure the form of keeping my accounts – and with that view I shall open an account with "Capital Stock" – and carry to that head all my "Real Estate" which has hitherto never been entered, and also that part of my "Personal Estate" which has heretofore been entered under the head of "Mrs P's Portion". I shall also open a separate account under the head of "Guardian Acct" for the six shares in the Bank of Brighton belonging exclusively (after my decease) to my children Theophilus Parsons, William Porter, Charlotte Elizabeth, and Susan Davis – now standing in my name as their Guardian. which Acct will be credited for their benefit to the Amt. of $600. – This sum has hitherto been included under the head of "Mrs P's Portion". — All the other balances will be regularly transferred from the Old Ledger to the New!

See Ledger A pages 92 – 114 – 129 – & 139.

1842

Jany. 1. The value of Real Estate which descended to me in 1817. amounted by the appraisement to the sum of - - - - - $ 9767.39

Amo. sold in 1822 to D. Jones . 330.—
" " 1823 To W. Parsons 5000.—
" " 1831 to Jos Kellogg Jr 150.—
" " 1832 To C. & J. Smith 2500.—
7980.—

330. to pay for the addition to the house
5000. to pay W. P. for cash borrowed for building the house &c in 1816. - -

The land sold W. P. was reconveyed to me for life - then to C. S. F. M. C. & A. Phelps

Cost of barns in 1815 . about 1200.—
" House &c 1816 - " 4800.—
" Addition alterations & repairs 1200.—
$ 7200.—
Discount from cost - 3200.—
Present value say $ 4000.—

Land East of road
10 acres - say - 1000.-
27..1..Do. - - - .. 1000.
2000.—
20..2..29 West of road 3000. .. 5000.—

Estimated value of Real Estate at this time to "Capital Stock" - $ 9.000.—

Amount of Stocks & Cash recd. from the Estate of Theophilus Parsons. being my wife Charlotte Phelps' share thereof.
See Ledger A pages 92 - 114 - 129 - & 139.

	Bank Shares . .	7950.00	
	Insurance Stock . . .	1033.33	8983.33
	Cash .. 1/6 Sales of House	1000. —	
	Do. .. at various times	243.70	
	Do. .. after her death .	26. —	1269.70
	Do. .. 1/6 of sales of Store sold after her death		600. —
			10.853.03
	Deduct amt. paid her .	243.70	
	Do. .. paid her children	26. —	
	" premium on 10 Shs. in Hamp. Bk	50. —	
	" Loss on 7 Shs. Suf. Ins. Off. 25%	58.33	
		378.03	
	" Bos. Mar. Ins. Stock pd. off & expended in the family .	600.00	978.03
			9.875.00
1842	From this deduct the proceeds of the ~~Proceeds of the~~ Store being real Estate which descended to her. and belonging after my death to her children T.P. — W.P. — C.E. — & S.D. — and which is credited to "Guardian Acct." for their benefit.		600.00
Jany. 1.	To account of "Capital Stock" ..		$ 9.275.00

1842

Jany. 1.	Sundries Dr to "Capital Stock" ✓		
	✓ Real Estate .. on last leaf ..	9.000.00	
	✓ Bank Shares &c 9.275. " See Ledger B. . . 525. ..	9.800.00	
	✓ A. D. Phelps .. from Led. A. ..	1.100.00	
	✓ T. P. Phelps .. Do. . ..	640.00	
	✓ Notes Recble .. Do. ..	7.30	
	✓ Cash on hand Do.	150.98	20.698.28
Jany. 1.	✓ Capital Stock Dr to Sundries from Ledger A.		
	✓ Notes Payable	1.521.75	
	✓ W. P. Phelps .. due him	13.50	
	✓ C. E. Phelps	12.50	
	✓ S. D. Phelps	13.50.	1.561.25
Jany. 1.	✓ Bank Shares Dr to "Guardian Acct" ✓ For 6 Shares in the Bank of Brighton belonging after my decease to T. P._W. P._C. E._& S. D. Phelps		600. —
Jany. 1.	✓ Notes Payable Dr to A. D. Phelps ✓ for amo. pd. by him on note to J. H. payl. 100.		
	Do. Do. this day . .	400.	500. —
25.	✓ Farm Charges Dr to Cash ✓ paid O. Smith use of bull to		1.00

20.698.28
1.561.25
19.137.03

1842

Jany. 1.	Family Expenses Dr to Cash	
	paid postage to Richmond .	.38
2.	" Bridge toll sleigh - .	.10
3.	" 20lb fresh fish @ 3cts Wil. Hil. .	.60
4.	" Bridge toll 10 - 16½ salt fish 66 .	.76
	" D. Smith 1.25 - paper & pencils 6 -	1.31
	" Mrs. Belden 2 weeks washing @ 3/ .	1. —
7.	" Or. Marsh 22lb. fresh fish @ 2½ .	.55
	" Theoph. for mittens the 5th. . .	.67
8.	" Or. Marsh freight butter to Boston -	.25
9.	" ½ toll 5 - Mrs. Hodge for Caroline 1.25	1.30
11.	" Toll 5 - Opo. 17 - Bum. 5 - passage. 6 -	.33
	" Thayers - 13½ salt beef @ 6 . -	.81
12.	" 2lb crackers 16 - mend.g sleigh 10 -	.26
17.	" E. Cook. dressing hay &c . -	.40
	" D. Smith ½ bus. salt - -	.38
18.	" Mrs. Belden - 2 washings - -	1. —
19.	" D.S. calico 54 - 2lb Sal.s 20 - 1lb saltp. 13 -	.87
20.	" Mitty W. making sausages -	.20
21.	" D.S. curry comb 17 - Bur. pitch 8 - .	.25
24.	" D.S. cloth 5.25 - trimmings pant.s 38 .	5.63
25.	" D.S. candy 9 - Thering almonds 24lb. 16 -	.25
28.	" H. H. Sterns - making pantaloons .	1.25
31.	" toll 20 - Thayers 32lb candles 4. - 11½ beef 7 - .80 -	5. —
		23.55

1842

✓ Jany. 28.	Cash Dr to Personal Service a/c ✓		
	measuring land for Dudley Smith .		.50
	27.$^{R.}$10$^{L.}$ long - 11.$^{R.}$12½ wide - is 1.3.35		
	for Store - .18 out		
	1..3..17 . .		
✓ 31.	Labor Dr to Chas. Phelps ✓		
	for 14 days this mo. @ 4/ .	9.33	
	tending cattle &c -	.3.—	12.33

February 1. 1842

Feby. 3. ✓	Cash Dr to Personal Service a/c ✓		
	for administering post office oaths		
	& filling blanks &c for Abr. Hibbard .		1.—
✓ 22.	Notes Payable Dr to Produce ✓		
	for 22.^{lb}.2.^{oz} butter on note to Dud. Smith's a/c -		3.69
✓ 18.	Labor Dr to Cash ✓		
	paid L. Bartlett 1½ days cutting ice .		1.75
✓ 28.	Labor Dr to Chas. Phelps ✓		
	for 6 days this mo. @ 4/ . .	4.00	
	chores - - . .	3.00	7.—

1842

Feby. 1. ✓ Family Expense a/c Dr to Cash ✓

"	Paid C. P. Hitchcock for 6 bus. Rye @ 5/ .	5.—
	" Mrs Belden - 2 weeks washings -	1.10
4.	" D.S. 2lb of ginger @ 9d - .	.25
7	" Bridge toll 20 . Ledger 62 . Cash. bark 6 .	.88
8.	" Jep. Barstow coopering tubs (~~35 due~~ pd.)	.75
10.	" Thwing - mackerel 26 . biscuit 4 - .	.30
11.	" D. Smith - thread & tape - - .	.28
14.	. Do. one pound poor crackers -	8
16.	" Do. 3 gals. molasses .35 - .	1.05
18.	" Thwing . 3lb mackerel - -	.24
20.	" Bridge toll to N.H. - - .	.20
24	" O. Adams - mend. tea kettle -	.10
28.	" Thwing - mackerel .20 biscuit 5 - .	.25
	" Mitty Wright 3 weeks washing .	1.—
		11.48

1842

Mar. 1.	Family Expense Dr to Cash	
	paid Bridge toll chaise - -	.20
	" Thayers - beef 52 - fish 22 - Linim.t 10 .	.84
	" D. Smith . 1/2 bus. Salt - - -	1. —
	" Gave Marianne - - -	2. —
3.	" Doc. Porter " 2lb Brimstone . .	.10
7.	" Deac. Smith 6lb tea 3.36 - Candy 6 - -	3.42
	" S. Barstow - bal.e for cooper.g feb. 8. -	.30
9.	" E. Cook . trough - 42 the 8th — Basket 25 -	.67
10.	" Thayer 11lb beef 66 - D. Smith 5 box. Cr. 48 -	1.14
12.	" Herring 3. Salmon 30 - Sugar lead 3 .	.33
14.	" Mitty 2 washings tea 56 - bal.ce 10 pd. -	.10
15.	" Toll 20 . razor 13 - Cakes 33 - Salve &c 9 -	.75
18.	" 9lb Hallibut @ 7 - - -	.63
19.	" D. S. Seeds 25 - maple Sugar 2lb 13 -	.38
22.	" 6lb maple Sugar 78 - Lime for soap 42 -	1.20
23.	" Thayer 7 1/2lb beef @ 7 59 - Lemons 10 -	.69
24.	" Bridge Toll 13 - William's cap 1.50 -	1.63
	" Garden rake .58 - 6 qts peas - 47 -	1.05
	" N. Fowle - repairing watch - -	2. —
25.	" C. P. Hitchcock - 6 bushels Rye 5/ - -	5. —
	" mend.g teakettle 6 - Belden freight 25 - .	.31
26.	" D. S. oranges 13 - fish 27 - Toll the 27th. 13 - .	.53
29.	" Thayer 13lb beef @ 6 - 78 - Yarn 25 - Lettuceseed 6 .	1.22
31.	" D. Smith - 3 gal.s Molasses " 2/ " - -	1. —
	" Hubbard sadler 16 - Paul 13 . " " "	.29
16 13	" Or. Smith 3 mo. postage	3.36
		30.14

1842

Mar. 11. ✓	Cash Dr to Personal Service ✓		
	Rec^d. of Willard Hibbard for 2 deeds & acknow^t. .		1.50
21.	Surveying land for G. E. Smith feb. 24.	2.00	
	" making out Deed &c - -	1.00	3. —
	" of Elij: Smith - measuring half acre -		.50
			5. —
21. ✓	Charges Dr to Cash ✓		
	p^d. marshs on cart reap -	1.00	
	Sawing & ironing Do. ..	.81	1.81
31. ✓	Cash Dr to Produce ✓		
	for 650^lb hay sold Boise @ 60 cts ..		3.90
✓	Labor Dr to Chas. Phelps ✓		
	10½ days this m^o. @ 4/ ..	7.00	
	chores . — .	3.00	10. —

1842

April 2.	Family Expense Dr to Cash		
	pd. Bridge toll 13 - Do. the 3. 20 -		.33
4.	" W.P. 5 Doz. eggs 50 - F.D. 2lb. nails 13 ..		.63
5	.. D.S. 23½lb flour 87 - Theop. 13 - .		1. —
6.	.. D.S. 10lb. Potash 90 . Wm's trim'gs .31 - .		1.21
8.	.. W.P. 1lb Eps. Salts 13 . F.D. 2lb mack. 13 -		.26
10.	.. Toll 20 - Do. 20 - 11th. postage to Car. 13 -		.53
11.	.. Butler N.A.R. 5.00 - Hillyer med. &c 28 - .		5.28
12.	.. H. Thayer for beef the 5th. ins. - .		.82
"	.. Wm's cloth 1.68 - shoes 2.25 - Sund. 2.07 -		6. -
14.	.. Tru. Marsh - subsn. to Beaman's Salary for 1841.		5. —
17.	.. Toll 32 - 18th. Flour 16th 60 - brick 13 - Theop. 25		1.30
20.	.. Thwing 26lb flour 1.00 - 3½lb Salmon 35 - D.S. fish 18 -		1.53
21.	.. pd. Kutting - setting 37 apple grafts .		.74
22.	.. Mr. Wallis. Wm's Spencer 100 - Oranges 25 .		1.25
	.. Gave Marianne for Sund. at N.H. -		5. —
24.	.. Toll Sunday 32 - . . -		.32
	Paid by Arthur for Bos. Courier to Dec. 31.	.. 3.00	
	.. Do. Christian Exam'r. for 1842 ..	4. —	
	.. Monthly Miscely. 1842 ..	3. —	
	.. Christian Register 1842 ..	2.50	
	.. Hale's Advertiser to July 1. '42 ..	4. —	16.50
26.	.. D.S. Bbl. flour 7.25. Gal. oil 1.25 - hoe .83 - .		9.33
27.	pd. ferriage at Marsh's twice -		.25
29.	. Toll of 7 cattle 21 - gave Theop. 29 .		.50
..	.. Miss Adams 1.25 - 3 Shad .90 . .		2.15
			59.93

1842

April 8.✓ Cash Dr to Bank Shares &c. ✓

Rec.d Dividends this mo. from

Mass. Bank	8 Shares	@ 2 4/5 %	56.00	
New Eng. B'k	14	.. 3	.. 42.—	
Bos. B'k	.. 46	.. 3½	.. 80.50	
Suf. Ins. Off.	2	.. 4	.. 8.—	
Bank of Brighton	33	. 3	.. 99.—	
N. Hamp. B'k	. 10	. 4	.. 40.—	325.50

317.50
8.
325.50

(Also paid the following persons their Dividends Apr. 11. 1842

Mrs Phelps 21 & 8 Dolls. ..	29.—
C. Phelps 60 & 12	72.—
S. Phelps	6.—
M. Phelps	4.—
E. M. Judkins	6.—
M. A. Judkins p. her mother -	6.—

12.✓ Charges Dr to Cash ✓

p.d D Smith the 9th. for 3 bus. wheat -	6.00	
" Lime the 11th. .20 - 6th. clover seed 75.	.95	
" Interest on note to Apr. 1. ..	3.50	
" Congdon the 14th. for 6 maple trees ..	1.—	11.45

✓ Notes Payable Dr to Produce ✓

for 100 bus. Corn del.d Dudley Smith first of march @ 5/ -	83.33

1842

April 12. ✓	Notes Payable Dr to Cash ✓	
	Paid note (balance) to Dud. Smith .	175.58
14. ✓	Cash Dr to Produce ✓	
	for 427 lbs hay sold A. Williams @ 60 cts.	2.56
16.	~~Cash Dr to Chas. Phelps~~	
	~~for amt. borrowed of C. Phelps on int.~~ .	~~75~~ —
	~~Repaid him with int. nov 10 - 75.00~~	
" ✓	Neat Stock Dr to Cash ✓	
	Paid Walter Newton for yoke of oxen .	73.50
" ✓	Charges Dr to Cash ✓	
	Pd. Mr. Newton for yoke & bows ..	1.50
" ✓	Cash Dr to Produce ✓	
	for 2 bus. W. potatoes pd. L. B. .	.67
30. ✓	Labor Dr to Chas. Phelps ✓	
	11 Days this mo. @ 4/ .. 7.33	
	Chores Do. . . . 2.50	9.83

1842

May 2. ✓ Cash Dr to Produce ✓
for 865½ lb broom brush sold to
Thos. D. Hurd Mar. 23. @ 5 cts . 43.27

5.
5. ✓ Charges Dr to Cash ✓
pd. J. Parmenter repg. horse plough 1.92

7. ✓ Cash Dr to Personal Service ✓
measuring land for Seymour & Hooker 1.—

13. ✓ Cash Dr to Produce ✓
for ½ bus. corn sold J. Kellogg - .42
" ¼ do. to Dea. Dickinson - .20 .62

" ✓ Labor Dr to Cash ✓
pd. W. Dill & Son digging garden 2.—

~~M. Cadwell Dr to Produce~~
~~ploughg. ½ acre harrowg. do.~~
~~7 hrs. Entd. June 30/—~~

18. ✓ Leon.d Bartlett Dr to Produce ✓
for 3 bus. potatoes 2/ - - 1.—

" ✓ Cash Dr to Produce ✓
1 bus. corn sold Paul W. .75
1 gal. Vinegar - - .20 95

1842

May 2. ✓	Expense (family) Dr to Cash ✓	
	p. D.S. for 1lb. Tea 58 cts. Disct. to Hurd. 15	.73
5.	" Mitty W. for washing (by Calico) -	2. —
6.	" Mr. Ward for wash tub - -	.50
7.	" Paid for parsnip seed 6. S. Top Radh. seed 6 -	.12
8.	" Toll 20 - Doc. Porter 4oz. Cr. Tartar 8 -	.28
9.	" D.S. 4lb tea 2.24 - 4lb Rice 18 - fish 16 - -	2.58
	" Lombard for 4 Shad 20 - -	.80
11.	" D.S. James's pants. &c. 1.49 - & Mol. 12th. 25 ½ gal -	.74
15.	" Bridge Tolls 13 & 20 - - -	.33
16.	" p. Mitty - in full for washing to the 9th. inclusive	1. —
	" p. Arthur 2lb. Tapioca - - -	.28
	" Dickinson repairing fork 17 & wagon 10 -	.27
17.	" D.S. 12lb of Rice @ 5 - - -	.60
18	" Mitty for 4-13 butter (in Corn) . .	.67
"	" Hillyer Pew Rent to Apr. 1. 1842 -	9. —
	. Shoes & handfs. for Char. & Susan -	2.10
19.	. D.S. 5lb butter @ 14 - .70 - Seeds .18 -	.88
21.	" Congdon for a Shad - -	.30
25.	" D.S. James Trimgs. .30 - Pail .25 - -	.55
26.	" Bridge Toll 20 - Bismuth 6 - Barber 13 -	.39
	" Mitty to 29th. inst (potash) 1.00 - tin pail 83 - pan 42 .	2.25
	" Thayers. Candles 50. wick 10. 8lb apples 48	1.08
27.	" D.S. 3 gals. Molasses 75 - gave Thesp. 25 -	1. —
29.	" Tolls 33 - Mitty 4lb butter in full 56 . .	.89
31.	" Gave Davis. for Colonization Society . .	5. —
		34.34

1842

May 18. ✓	Charges Dr to Cash ✓ Paid Geo. Robinson, for a plough Prouty & Mears make -	10. —
21. ✓	Labor Dr to Cash ✓ paid E. Kimball 4 days plant.g @ 75	3. —
" ✓	Cash Dr to Produce ✓ for hay sold Russell - .	.50
"	~~Thiss. P. H. Dr to Produce~~ ~~for hay del.d to Russell~~ - . . . charged Sep. 8.	
23. ✓	Labor Dr to M. Cadwell ✓ 3 days planting corn @ 5/ -	2.50
24. ✓	Cash Dr to Produce ✓ Rec.d of J. Kellogg use of oxen -	.66
25. ✓	M. Cadwell Dr to Produce ✓ oxen & cart ½ day - -	.50
27. ✓	Cash Dr to Personal Services ✓ running lines for Mr. Montague -	.75
31. ✓	Labor Dr to Chas. Phelps ✓ for 20¼ days this m.o @ 4/ . . 13.50 chores - - - 2.50	16. —

1842

June 1.	Family Expenses Dr to Cash		
	pd. D.S. for cotton for James -	.10	
	" " Dickinson - mendg. wagon	.25	" .35
2.	" Gave Caroline 3,00 - 4lb D.S. fish, 19 .		3.19
5 & 6	- Toll. 13 - D.S. crackers 25 . - .		.38
8.	" 4lb Salmon 40 - 9lb Salt 50 - Sal. Era. 17 -		1.07
9.	" Mrs. Wallis - James' suit of clouths -		2. -
10.	" pd. for a sieve. 42 - Tolls the 12th. .32 .		.74
13.	" Jews contribution .38 - Wm. churng. 12 -		.50
14	" D.S. Salt fish - 21 - Salt shad 24 - -		.45
16.	" Gave Susan for bonnet &c - -		1. -
19.	" Toll Sunday 20 - mendg. hoe &c 21. .5 "		.25
21.	" D.S. 4lb tea 2.24 - Stacy 6 lemons .10 24lb flour 90.		3.24
	" Gave Children for fair &c - .		.55
23.	" Toll. 20 - Hillyer Wine 100 Iodine water 50. cham. 10 .		1.80
	" Vertpat. 50 - Oranges .13 - Shad .19 .		.82
24.	" Toll &c 25 - Draft on N.Y. for 60 dols. .30		.55
26.	" Toll 20 - ~~27~~ 30th Toll 20 - 23lb flour 85		1.25
30.	" Portage in full 5.44 - Eliz. 25 - am. 8 . (pd. July 4th)		5.77
			23.91
30.	Labor Dr to M. Cadwell		
	Splitting 323 rails & 2 posts @ 1 cent -		3.25
30.	M. Cadwell Dr to Produce		
	ploughing 1½ acre @ 7/6 . .	1.87	
	harrowing do. . . .	.33	2.20

1842

June 1.	Syl. Dickinson Dr to Produce		
	for a calf skin May 11th (Vesper's) -		.50
4.	Charges Dr to Cash		
	paid Sylr. Smith .25 bus. Lime Apr 27.	4.17	
	Do. G. E. Smith . freight of Do (18th).	2.—	
6.	Tolls to West Hampton with oxen .	.15	
10.	Hubbard mendg. harness 17 — girt .37 .	.55	
16.	D.S. for 1 bus. Salt .63 — . . .	.63	7.50
7.	Cash Dr to Personal Service		
	for rewriting O.S. will .	30.00	
14.	writing Mrs. Thankl. Clark's will	2.—	32.—
13.	Cash Dr to Produce		
	½ bus. potatoes to Hunter @ 2/6 .	.21	
21.	Do - Do - - - -	.21	.42
	Expense Dr to Th. D. Hurd		
	12u. veal @ 4 ..48 . -		.48
24.	Charges Dr to Cash		
	pd. Dickinson shoeing sor. horse .		.70

1842

June 24. ✓	M. A. Judkins Dr to Cash ✓		
	pd Northampton bank for a draft on her a/c sent to N. York - on the Treasurer of the Delaware & Hudson Bank N. York (4721) for - -		60.—
28. ✓	Labor Dr to Leond. Bartlett ✓		
	Self & James 2 half days each mowing yards &c - 2 days -	2.25	
	grinding a new sythe - -	.19	2.44
30. ✓	Charges Dr to Cash ✓		
	Paid Geo. Allen tax bill for 1842		
	Whole amt. 1.22 - R. 34.36 - Per. 36.82/72.40		
	Paid in part the 29th. . 40.00		
	Balance due . 32.40		
	pd as above - -	40.—	
	D. S. for a Rake the 29th. .	.25	40.25
" ✓	Cash Dr to Bank Shares &c ✓		
	Dividend at N. Eng. Ins. Office 6% -		12.—
" ✓	Labor Dr to Chas. Phelps ✓		
	17 3/4 days this mo. @ 4/ -	11.84	
	Chores - -	2.50	14.34

1842 July 1.	Family Expenses Dr to Cash ✓	
	paid Bridge toll 20 - paper .25 } D.S. 2½ gal. molasses 63 - paper &c 25 }	1.33
2.	pd D.S. one barrel flour (Imlay's) :	7.—
4.	.. Toll 3d &4th, 33 - 1½lb flour dipper .50 - bitts 3 -	.86
	.. Groves James .25 - - - -	.25
9.	.. D.S. Shad 30 - J.T. Salmon 35 - 10th Toll .13 -	.78
11.	.. Mitty Wright washg 6 weeks this day inclusive	2. -
12.	.. Jones freight of basket &c - -	.25
	.. D.S. Crackers .25 & raisins 20 -	.45
13.	.. Miss Adams making gowns -	.42
14.	- D.S. 2½ gallons molasses - -	.63
15.	. D.S. Vest trimgs 24 - 10lb salt fish .40 .	.64
16.	.. p. Mr. Wallis making my vest .	.50
17.	.. Toll .13 - Crackers the 19th 16 - -	.29
23.	.. Marianne 50 . 2lb sugar 30 - tumblers 33. candles 30 -	1.43
25.	.. D.S. 2 dishes 36 . 1lb sugar 8 - -	.44
26.	.. D.S. 150lb Sugar @7½ . 11.25 - Bbl cover .13 -	11.38
28.	.. D.S. Shad 24 . J.T. Salmon 35. Sugar 6 .	.65
		29.30

1842

July 1.	✓ Notes Payable Dr to A.D. Phelps ✓			
	for part payment of our note to J. Hopkins - endorsed thereon today			100.—
4.	✓ M. A. Judkins Dr to Cash ✓			
	" pd. for draft on Del. & Hud. Bank No. 4756 - Endorsed to her		60.—	
	premm. on do - ½ %		.30	
	Dist. on note for the amt.		.63	60.93
"	✓ Cash Dr to Notes Payable ✓			
	for my note at 60 days & grace to N. H. B'k for money borrowed for Amelia			60.—
5.	✓ Labor Dr to Leond. Bartlett ✓			
	Self & James 1 day each	2 @ 6/9.	2.25	
	Lewis . ½ day haying	" 5/.	.42	
6.	Self ⅓ day - @ 6/9		.38	
	Lewis ⅓ day - 5/.		.28	
7.	Self & James - 1 day each	2.	2.25	
	Lewis 1 day		.84	
8.	Self & James ⅓ day each	⅔.	.75	
14.	Self 4 & James 3½ " each	7½.	8.44	
J. 12½ . ⅓	Lewis 4 days		3.33	
19.	Self & James - 2 each	4	4.50	
	Lewis . 2 do		1.67	35.77
23.	Self & James 2 each	4	4.50	
26.	Self & James 2 each	4	4.50	
	Lewis - 2 days		1.66	

1842

July 8.✓	Labor Dr to Tho. D. Hurd ✓		
	for 1/3 day mowing underbank	.37	
9.	. 1/3 Do. haying . .	.38	
14.	. 4 days . Do. @ 6/9 .	4.50	
26.	. 2 days in meadow .	2.25	7.50
9.✓	M. Cadwell Dr to Produce ✓		
	Oxen & Cart half a day -	.50	.50
11.✓	Cash Dr to Produce		
	Recd. of A. Osborn pastureg. Cow 8 days ✓		.48
13.✓	Cash Dr to Produce ✓		
	for 1/2 bus. Corn sold S. Kellogg -		.50
14.✓	Hiram Thayer Dr to Neat Stock ✓		
	for a Cow sold him (Flora)		
	payª Oct. 1. 757ª @ 5 cts - - -		37.85
18.✓	Thos. D. Hurd Dr to Produce ✓		
	for 1 bus. potatoes selected - -		.40
21.✓	Labor Dr to Elihu Cook ✓		
	2 days mowing hollow @ 6/9 .	2.25	
	1 Do. reaping wheat Aug. 3d. .	1.12	3.37

1842

July 21. ✓ Hiram Thayer Dr to Neat Stock ✓
for a heifer sold him 3 years old
Sept. 6. 1841 - 672. @ 4½ cts . . 30.24

" ✓ Cash Dr to Wm. P. Phelps ✓
for amt. recd. from him on interest 1. —

27. ✓ Thos. D. Hurd Dr to Produce ✓
for 5 acres grass as agreed 13.00
payd. Sept. 1. (half sold to C. Smith). 6.50

" ✓ Cash Dr to Produce ✓
for 1 bus. pot. sold Hunter at town .40

30. ✓ Labor Dr to Charles Phelps ✓
21½ days this mo. @ 4/ .. 14.33
Chores do. - - 2.50 16.83

✓ Cotton Smith Dr to Produce ✓
for 2½ acres grass as agreed . 6.50

1842

Augt. 1	Family Expenses Dr to Cash	
	Paid D.S. mustard 16 - E.G. vinegar .34 .	.50
	Milly Wright washg. 3 weeks (Vin. 17-) cash 83 .	.83
3	D.S. crackers 25 - 4lb tea the 5th - 2.24 .	2.49
4	pd. E. Hibbard pew rent to July 19. one year	2. –
5	gave Marianne 1.00 - Wm. 25 .	1.25
	. ferriage 25 - Marsh freight of box .42 .	.67
7	Toll 20 . 8th. Dr. Porter hatter 25 .	.45
8	D.S. 2 gal. molasses 50 - J.T. salmon 38. cheese 10 .	.98
10	J.T. 3lb candles 37½ . 12th. berries 5 qts. .25 .	.63
14	. Toll 20 - 15th. fish 23 - nails & eggs 27 .	.70
17	. 4 qts berries 20 - ginger 13 - steamboat 12 .	.45
19	. Cheese 20 - ferriages 25 - .	.45
21	. Toll 20 - 24th. D.S. crackers & sund. . .60 .	.80
25	. D.S. 13lb of loaf sugar @ 14½ - .	1.88
26	. gave Theops. 5.00 . Toll 20 . berries 20 .	5.40
29	. Milly Wright 3 washings to 22d. inclusive	1. –
	. D.S. pepper 17 - whip lash 25 -	.42
30	. 3lb candles of Thwing .	.38
31	. 2 gal. molasses 50 . 6 Lemons .24 -	.74
		22.02

1842

Augt. 1.✓	Cash Dr to Produce ✓		
	of J. Kellogg - for ½ bu. potatoes -		.20
" ✓	Charges Dr to Cash ✓		
	pd. Dickinson for a pitchfork	.67	
	mending a pitchfork -	.13	.80
3.✓	Labor Dr to M. Cadwell ✓		
	1 day reaping wheat .	1.00	1.00
4.✓	Labor Dr to Cash ✓		
	pd. Enos Cook ~~reap~~ cradling 1½ acre oats		.75
9.✓	Cash Dr to Personal Service ✓		
	writing Release for T. W. Hibbard & wife		2. —
" ✓	Charges Dr to Cash ✓		
	pd. J. Stockbridge - use of bull in '41		
	3 cows Pink - Alba - & Vesper -		3. —
"	~~Cash Dr to Chas. Phelps~~		
	~~Borrowed of him pd. Nov. 10 - & int.~~		~~10.~~ —
" ✓	Leond. Bartlett Dr to Cash ✓		
	pd. James &c per his Rect. - .		14.44
11.✓	Charges Dr to Cash } ✓		.36
	pd. Cotton Smith 36 feet plank . }		

1842			
Aug.t 15.	✓ Labor Dr to M. Cadwell ✓		
	getting oats & wheat - say 1 day .	.83	
22.	making fence 2 days .	1.67	2.50
"	✓ Labor Dr to Leon.d Bartlett ✓		
	2 days making fence at mountain @ 5/ .	1.67	1.67
23.	✓ Family Expense Dr To Cash ✓		
	for 3 bus. Rye @.75 ..	2.25	
	Sept. 12. 9 Do. " " p.d G.E.S. nov. 15.	6.75	9.00
31.	✓ Labor Dr to Chas. Phelps ✓		
	18¼ days this mo. @ 4/ ..	12.17	
	Chores &c. .	2.50	14.67

1842 ✓

Sept. 1. ✓ Family Expense Dr to Cash ✓

Sept. 1.	Paid Bridge Toll .20 – W.&R. 10 · Candles 1.10		1.40
5.	" 6½ lb Salmon 65 – Toll the 4th 20 –		.85
6.	" Toll 13 – tin quart 20 – Dist. at Bk, 63 –		.96
11.	" Toll 20 – D.S. the 12th. 22 lb flour 72 – herrings 6 –		.78
12.	" Mitty Wright 3 weeks washg. in full –		1. —
13.	" Crackers 18 – 16th. Salt 9 . 17th Toll 20 – –		.47
18.	" Toll .33 – 20th. Crackers .24 – Saw filg. .20 –		.77
22.	" D.S. Wms mittens – 25 – Toll 20 . Sund. 23 –		.68
25.	Toll 20 – 1 lb Tea 58 – Thesp. 25 –		1.03
28.	Toll 20 . Bals. & app. 37 – Sund. 6 –		.63
29.	Stacey ½ bus. Salt 50 . Crackers 40 . peaches 25.		1.15
30.	Orlando Smith postage –	4.59 C.P.P. 1.03 Am. 11 E.M.	5.73
			15.45

30. ✓ Labor Dr to Chas. Phelps ✓

20 days this mo. @ 4/ ..	13.33	
Chores do – –	2.50	15.83

1842			
Sept. 3. ✓	M. Cadwell Dr to Produce ✓		
	13½ #. salt pork @ 10 - -		1.35
6. ✓	Hiram Thayer Dr to Produce ✓		
	for 2 Calves - 85 & 84 lbs. @ 3d. 42/3.		7.04
12. ✓	Cash Dr to Produce ✓		
	14½ lbs salt pork to Hunter @ 10 cts.		1.45
" ✓	Charges Dr to Cash ✓		
	for 8 bus. Rye for sowing @ 75. 6.00 of C. P. Hitchcock pd. Nov. 15.		6. –
✓	Charges Dr to Cash ✓		
	for 4 pigs @ 1.50 each . 6.00 pd. G. E. Smith Nov. 15.		6. 00
✓	Charges Dr to Theo. G. Huntington ✓		
	use of oxen 7½ days @ 50 cts . .		3.75
22. ✓	Cash Dr to Personal Service ✓		
	for measuring land for Mr. Kimball		1. –
23. ✓	Labor Dr to Leond. Bartlett ✓		
	Mowing 12th - 21. & 22d. 3 days @ 5/9.	2.88	
	haying ½ day. 48 - Lewis 21st. 1 day 66 .	1.14	4.02

1842 ✓

Octo. 1.	Family Expense Dr to Cash ✓	
	Gave Caroline – for Journey – .	1. —
2.	" Bridge Toll 20 – 4th. Mitty 3 weeks 1.00.	1.20
4.	" { D. S. 3 gall. mol. 1st. 75 – 2 lb Tea 4th. 1.45	2.20
	" } Do. Sundries at various times for butter	3.94
5.	Toll 20 – W&R. 25 lb candles 3.00 – Sund. 10 .	3.30
6.	Toll 20 . Barstow coopg. 64 . Thesp. 11 .	.95
11.	Fowle 16 bus. apples @.42 . 6.72 . Tolls 33 –	7.05
12.	Gave children cattle show 80 & tolls 33 .	1.13
13.	D.S. flour 60 – fish 19 – Sund. back 56 . ——— .	1.35
"	W. Porter 1 qts oil .18 – Roll pitch Burgd. 29 –	.47
16.	Toll 20 – – 20th. Toll. 13 . Quinces 25 . barber 12	.70
	Cast. oil 17 – Soap 6 – kettle 13 . Lee 6 – .	.42
21.	2 lb castile Soap 55 – J. Smith ½ bbl cider 50 .	1.05
24.	Toll yesterday 20 – Mitty 3 weeks washg. 1.00 .	1.20
25.	pd. Mr. Edson for setting saw &c 17 . –	.17
26.	Toll – 20 . Box Soap 25 – Inkpowder 10 .	.55
	pd. Thesp. for old coat for William .	2. —
27.	Do. Porter oil 18 – 28th. Leonard 8 Doz. Eggs & nails 1.09	1.27
29.	W. Porter fish. 20 – D.S. molasses 75 –	.95
30.	paid Bridge toll 20 . Sund. .25 .	.45
		31.35

1842			
Oct. 1.	✓ Cash Dr to Produce ✓		
	for 43 13/16 butter sold D. Smith @ 14 -		6.14
7.	✓ Cash Dr to Wm. P. Phelps ✓		
	for one dollar recd. on his. .		1. —
"	✓ Labor Dr to Elihu Cook ✓		
	2 days mowing &c - -	2.00	2.82
	omitted in Jan. 7.40 - Do. in Mar. 42 -	.82	
8	✓ Charges Dr to Cash ✓		
	pd. Potter setting Boiler -	.75	
	11. Cotton Smith 1 pail Mortar -	.10	
	14. Thad. Smith 7 do - do - -	.70	1.55
11.	✓ Notes Payable Dr to Cash ✓		
	pd. note at N. Hampton Bank .		60. —
20.	✓ Charges Dr to Cash ✓		
	pd. Arnold for a bar. cauldron		
	wt. 91 lb - - - - - .	6.00	
	Deduct for old cauld. 86 lb -	.86	
		5.14	
	Do. for 11½ lb zinc @ /9 in Sept.	1.44	6.58

1842

Oct. 7. ✓ Cash Dr to Bank Shares &c ✓

Rec.d Dividends this month from

Mass. Bank 8 sh.s @ 2 4/5 %		.	56.00	
N. Eng. B'k	14	. 3 "	42.—	
Bos. B'k	- 46	.. 3½ ..	80.50	
Suf. Ins. Off.	2	.. 4 ..	8.—	
Bank of Brightⁿ	33	. 3½ "	115.50	
N. Hamp. B'k	. 10	.. 4 .	40.—	342.00

Deposited in N.H. Bank
$150.00
50. — drawn Dec. 23.
bal. 100.
50 out Jan 7.20.
50

8.50 pd C.

Also paid over the following Dividends viz

To Mrs Phelps . 24.50 & 8	.. ..	32.50
C. Phelps . 70 & 12	.. ..	82.—
S. Phelps	- . . . -	7.—
M. Phelps	= - -	4.—
E. M. Judkins	- - -	7.—
M. A. Judkins	- -	7.—

✓ Caroline Phelps Dr to Cash ✓

	Am.t paid her by Wm Parsons Oct. 3.d	178.50	
186.50	Do - Do. - Oct. 12 .	8.—	
113.50	Do. Nov. 7. By Francis Phelps .	113.50	300.—

The above is not to be on interest
C.P.P.

1842			
Oct. 29	✓ Labor Dr to Thos. D. Hurd ✓		
	5½ days husking &c. @ 4/6 .	4.13	
	2 Do. 31st & Nov. 1. Do. . . .	1.50	5.63
"	✓ Labor Dr to M. Cadwell ✓		
	3½ days husking &c. @ 4/6 .	2.63	
	4 do - to Nov. 3d . . .	3. –	5.63
31	✓ Thos. D. Hurd Dr to Produce ✓		
	pasturing 2 cows from May 30. to Augt. 6 - 9 weeks 6 days @ 5/ . .		8.21
	✓ Cash Dr to Ths. D. Hurd ✓		
	for Cash recd. of him . .		1.50
"	✓ Labor Dr to Chas. Phelps ✓		
	25½ days this mo. @ 4/ "	17.00	
	Chores &c. . .	2.50	19.50
"	✓ Leond. Bartlett Dr to Produce ✓		
	For pasturing cows from May 24 to Oct. 28 . – – 158 days		
	one Do. from Oct. 7 . say 19 –		
	177 days - 25 2/7 weeks @ 2/6 . .		10.54

1842

Nov. 2d ✓ Charges Dr to Cash ✓
Paid Mr. Crosby of Hawley }
pasturing 7 Cattle from Apr. 29th.
to this day (see Almk. apr. 29th.) .. 21.02
Salt for Do. my share .63
Sundry tolls &c - - .85 .. 1.48 | 22.50

7. ✓ Labor Dr to Mathew Cadwell ✓
1 day cutting up Stalks &c - - | .75

" ✓ Cash Dr to Bank Shares &c ✓
Recd. for 3 Shares of Stock of "Bank
of Brighton" sold the Cashier Nov. 7. &
transferred by Francis Phelps at par . | 300.—

10. ✓ Cash Dr to M. A. Judkins ✓
Recd. of her to balance her acct - | 122.40

" ✓ M. A. Judkins Dr to Cash ✓
pd. premm. on draft June 24. for 60 Dolls - | .30

" ✓ M. A. Judkins Dr to ~~Produce~~ Loss & gain ✓
for interest on settlemt. of acct - | 1.17

" ✓ Charges Dr to Cash ✓
Paid C. Phelps for interest on money borrowed }
~~[illegible]~~ apr. 16. & aug. 9 - (75. & 10.) } . . | 2.40

1842

Novr. 4. ✓	Family Expense Dr to Cash ✓	
	Paid Leonard for Eggs 50 - Onions - 50.	1. —
5.	gave Harriet Parker Stage fare -	1. —
6.	Bridge toll 20 - 9th. E.g. 3 mackerel 27 -	.47
10.	Paid D. Granger freight of Amelia's box books &c.	1.12
11.	" Asa Williams setting 2 lights glass -	.17
13.	" Toll 20 - 14th. Mitty 3 weeks washg. 1.00 -	1.20
19.	" Tolls to W. Hampton for oxen -	.15
	" Miss Dickinson the 18th. - -	.38
	" freight of Caroline's trunks -	.50
	" gave William ploughing &c -	.25
21.	" Leonard. for large nails -	.15
22.	" Tolls - 40 - Lemons, 15 - Nuts, 30 - fish 22 -	1.07
23.	" pd. Mr. Baker for 3 Turkeys @ 3/ -	1.50
	" Dickinson mendg. skillet fork &c -	.16
	" Hunter for sundry ferriages -	.45
26	" pd. Mr. Nash for 3 doz. eggs - -	.50
28.	" Sterns - making James's frock coat -	5. —
	" Toll 20 - 30th. W.P. basket. 12: Crackers, 13 -	.45
		15.52
30 ✓	Labor Dr to M. Cadwell ✓	
	for splitting 350 Rails - -	3.50

1842

Nov. 12. ✓	Cash Dr to Produce ✓		
	Rec.d of Orl.o Smith for		
	2 barrels cider .. @ .. 100 .		2. –
14. ✓	Charges Dr to Cash ✓		
	p.d Dickinson fixing plough -	.30	.40
	Do - - -	.10	
18. ✓	Charges Dr to Theo. G. Huntington ✓		
	use of oxen 3½ days @ 75 cts - -		2.63
23. ✓	Charges Dr to Cash ✓		
	p.d John Smith of Hatfield for pasturing a yoke of oxen from June 6. to Nov. 19 - 23 5/7 weeks @ 75 -	17.86	
	Salt for Do. - -	.33	18.19
30. ✓	Charges Dr to Cash ✓		
	p.d W. Porter 29 ft. rope 3 lb. 6 oz. @ 1/ ..	.56	
	" Dickinson shoeing Sorel horse 28th.	.72	
	" Do. shoeing oxen . -	1. –	2.28
" ✓	Labor Dr to Charles Phelps ✓		
	21 days this mo. at 4/ ..	14.00	
	Chores Do. - -	2.50	16.50
" ✓	M. Cadwell Dr to Produce ✓		
	Rent of 1½ acre broom corn land .		33. –

1842 ✓

Dec. 3d	Family Expenses Dr to Cash ✓		
	pd. Bridge toll 10. — -		10
	" Wright & R. 30lb. Candles @ 11 -		3.30
	" Hancock's bill Saddle &c. -		8. —
	" Anthony's Do. Shoes - -		6.65
	" Miss Adams - 5 days @ .42	2.10	
	Do. work at home -	.60	2.70
4.	. Tolls 20 — 5th Mending chairs - 25 -		.45
5.	" Mitty washing 3 weeks this day -		1. —
7.	" Barstow - Coop.g pork bbl 6 hoops -		.30
8.	" Leonard - 8 Doz. Eggs @ 14 -		1.12
9-	" Toll. 10 — Dwight Smith. 12 - Mend.g collar 25		.47
10.	" Mrs Belden wash.g C's clothes 32 p. -		.64
12.	" Toll. 10 on Sunday - W.P. 2th Salts 6 -		.16
14.	" Marianne 100 - 16¾ fresh Cod 3ts. 50 -		1.50
17.	" Asa Williams - Courier for 1842 -		2. -
19.	" Toll, 10 the 18th. - Mend.g pot lids - 10 -		.20
20.	" Caroline - for Sund.s for Charles & Susan		6. —
	" Theophilus - for 9 chickens -		1. —
22.	" Leonard for 59 Eggs - - .		.69
23.	. Turkey, 50. Salmon, 35 - 26 eggs, 28. Toll, 10 -		1.23
24.	.. W.P. 1 gal. mol.s 30 - 2lb mol. sugar 12 (pr 5. 3 tolls 30)		.72
26.	" E. Smith Mr horse to Northampton 25ct. -		.38
27.	" Smith blk Stock 1.00 - Blacking 25 - .		1.25
28.	" Mitty 3 days washing 1.00 - 4 days Sund.s 1.00 -		2. -
31.	" postage in full my own 5.76 - Am.n 2.68 - Eliza's .48		8.92
"	Int. p. Wm Charles & Susan - .85 - .75 - & .81 - -		2.41
			53.19

17. 257.lb Br. Sugar of D.S. @ 8. 20.56 charged in a/c

1842			
Dec. 8.	✓ Labor . Dr to Leond. Bartlett ✓		
	Dressing & salting 1 hog (350lb) ..		.50
"	✓ Charges Dr to Th. P. Huntington ✓		
	use of bull to 2 cows Dec. 1841 .	2.00	
	my share of lime, plaister & ashes -	3.50	5.50
"	✓ Tho. P. Huntington Dr to Produce ✓		
	oxen in May 7 hours - -	.70	
	hay del. O. Russell in May .	.33	1.03
	✓ T. P. Huntington Dr to Cash ✓		
	Balance of a/c paid him -		4.47
"	✓ Cash Dr to Personal Services ✓		
	Recd. of T. P. Huntn. for sawg. Nov. 26 -	1.00	
	Do. of Col. Porter for Do. -	.50	1.50
9.	✓ Charges Dr to Cotton Smith ✓		
	for ~~[illegible]~~ 140 ft. plank @ 10 & 215 ft. @ 9 .	3.33	
	500lb plaister in May -	2.63	5.96
"	✓ Cash Dr to Cotton Smith ✓		
	balance of a/c recd. of him - -		.54
"	✓ Cash Dr to Bank Shares &c ✓		
Paid toward C.'s piano forte July 18. 1843 70. Dolls.	for a dividend of 35 % on the Capital Stock of N. E. Mar. Ins. Co. paid off - 2 Shares @ 100 Dols each		70. —

1842

Decr. 9. ✓	Family Expenses Dr to Cash ✓		
	Paid W. Hillyer & Co. for Sundrs. viz		
	12lb. Crushed Sugar /9 . .	1.50	
	16 " Currants .. /9 . .	2.—	
	8 " Citron . @ 31 cts . .	2.48	
	8 " Brown Sugar /6 . .	.67	
	8 " Box Raisins 9 cts .	.72	
	6 oz. Nutmegs @ /6 an oz.	.50	
	1 Doz. Lemons . . .	.38	
		8.25	
	Do. 1 Gal. mad. wine .	2.25	
	" 1 Doz. (3 lbs) Sperm. Candles	1.20	11.70
29. ✓	Theo. G. Huntington Dr to Cash ✓		
	paid him his a/c . . .		6.38
31. ✓	Cash Dr to Sundries		
" ✓	William P. Phelps		
	Recd. of him on interest ..	1.50	
" ✓	Charlotte E. Phelps		
	Recd. of her on interest .	.50	
" ✓	Susan D. Phelps		
	Recd. of her on interest ..	.50	2.50

1842		
Dec. 19. ✓	Leon. Bartlett Dr to Cash ✓	
	Paid him bal.ce of his a/c . .	18.42
" ✓	M. Cadwell Dr to Produce ✓	
	Oxen & Cart 1 day in Aug.t omitted	1. —
" ✓	Notes Rec.ble Dr to M. Cadwell ✓	
	for his note to balance the a/c .	19.42
N. Bk 21 ✓	Charges Dr to James Cook ✓	
	Am.o of his a/c this year (settled & paid)	7.20
" ✓	James Cook Dr to Cash ✓	
	Paid Rufus Cook this day .	7.20
" ✓	Elihu Cook Dr to Cash ✓	
	paid his acct in full . .	6.19
" ✓	Expense Dr to Syl. Dickinson ✓	
	for am.o of his a/c shoes &c. this year .	12.52
" ✓	Syl. Dickinson Dr to Cash ✓	
	p.d him bal.ce of his acct . .	12.02
23. ✓	Expense Dr to Stoddard & L. ✓	
	for am.o of his bill from Aug. 13. to this date (Settled) . .	28.70

1842

Dec. 23. ✓ Stoddard & L. Dr to Cash ✓
paid their a/c in full . . 28.70

26. ✓ Cash Dr to Bank Shares &c ✓
for am^{t}. rec^{d}. in final settlement
of the concerns of the late Bos. Mar.
Insurance C^{o} (closing Dividend on
10 shares of 60$ each . say 1 1/10 %) - 6.70

31. ✓ Expenses Dr to War. M^{c}Cray ✓
for Dr. M^{c}Cray's bill for 1842 . 7.84

" ✓ Warren M^{c}Cray Dr to Cash ✓
paid his bill in full . 7.84

" ✓ Expense Dr to Dudley Smith ✓
for am^{t}. of his a/c since Oct. 18. 68.06

" ✓ Dudley Smith Dr to Sundries
" ✓ Produce
for butter at sundry times
21 3/4^{u} @ 16 . 3.48 = 22.6^{oz} @ 1/ . 3.73 = 17.10^{oz} . @ 14 . 2.47
making in the whole . . 9.68

" ✓ Notes Payable
for my note on demand 58.38 68.06

1842				
Dec. 31.	✓	Expense Dr to Hiram Thayer ✓		
		for meat &c for the year		
		per his a/c settled this day		26.26
"	✓	Hiram Thayer Dr to ~~Produce~~ Loss & gain ✓		
		for interest on 68 Dolls. say		1. —
"		Sundries Dr to Hiram Thayer ✓		
"	✓	Cash		
		Recd. of him this day	1.87	
"	✓	Notes Rec.ble		
		for his note on demand for	48. —	49.87
"	✓	Labor Dr to Charles Phelps ✓		
		11¼ days this mo. @ 4/	7.50	
		Chores do	2.50	10. —
"	✓	Charles Phelps Dr to Sundries		
"	✓	Produce		
		for 365 days board @ 1/	60.83	
"	✓	Notes Payable		
		for my note to balance a/c	102. —	162.83
"	✓	Charges Dr to Cash ✓		
		paid C. Phelps interest on 150$	14.44	
		Do - do - - on 109.15	6.56	21. —

259.15
Note this day 102. -
3 Notes in one this day Dec. 31 - 361.15

1842			
Dec. 31. ✓	Charges Dr to Notes Rec.ble ✓		
	for Sundry joiner work by Marsh		
	on his note this year - .		3.08
✓	Family Expense Dr to Produce ✓		
	Rent of House & Barns &c .	150. –	
	Sundries used in family .	400. –	550. –
✓	Personal Services Dr to Loss & Gain ✓		
	to balance this a/c P.S. ..		44.75
	Sundries Drs to Loss & Gain ✓		
✓	Produce		
	To bal.ce this a/c ..	..404.03	
✓	Bank Stock		
	To bal.ce this acct "		
	being amt. of Dividends &c	686.20	1.090.23
✓	Loss & Gain Dr to Sundries		
✓	Neat Stock,		
	To bal.ce this acct ..	5.41	
✓	Family Expenses		
	To bal.ce this acct ..	1.064.74	1.070.15
✓	Loss & Gain Dr to Capital Stock ✓		
	for amt. gained to balance a/c ..		67. –

1842				
Dec. 31.	✓	Produce Dr to Sundries		
	✓	Charges		
		To balce this acct „	195.31	
	✓	Labor		
		To balce this acct „	253.18	448.49

See next page

Balances Dr to

Real Estate	9,000. –	
Bank Stock	10.030. –	
Caroline P. (B.)	300. –	
Arthur D. P.	500. –	
Theop.^{s} P. P.	640. –	
Cash	125.92	
Notes Rec.^{ble}	71.64	20.667.56

Balances Cr by

Capital Stock	19.204.03	
Guardian Acct	600. –	
Notes Payable	819.53	
William P. P.	17. –	
Charlotte E. P.	13. –	
Susan D. P.	14. –	20.667.56

1842 Dec. 31.	On hand for sale say		
	300 bus. Corn @ 60	~~180.~~ –	180.
	1 yoke oxen	86	
	1 Cow	20	
	1 Steer .. 16, 1 heifer .. 13,		135
24 Cattle	2 hogs		30.
2 horses			
3 pigs			345